



City of New York

OFFICE OF THE COMPTROLLER

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AUDIT BUREAU

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Management and Operations

Report to the Mayor and City Council
on City Comptroller Audit Operations
Fiscal Year 2021

March 1, 2022

<http://comptroller.nyc.gov>

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THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
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March 1, 2022

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 please find the annual report on the operations of the Audit Bureau of the New York City Comptroller's Office for Fiscal Year 2021. Under the City Charter, the Comptroller's Office must audit some aspect of every City agency at least once every four years in accordance with generally accepted government auditing standards (GAGAS) promulgated by the Comptroller General of the United States. Section 93(f) of the City Charter states that no later than March 1st of each year the Comptroller must provide an annual report to the Mayor and City Council on all major audit activities of City agencies conducted in the previous fiscal year.

The audits issued in Fiscal Year 2021, which were initiated and completed under the leadership of my predecessor, Scott Stringer, covered a wide range of subjects, including revenue and cost savings, asset management, internal controls, service delivery, program performance, and information technology. In this fiscal year, the Audit Bureau issued 56 audits, investigations, and special reports focused on financial issues and on the effectiveness and service quality of City programs. These audit reports identified approximately \$6.4 million in actual and potential revenue and savings. Reviews of claims filed against the City identified another \$15,707,869 in potential cost avoidance.

In addition, certain of these audits were conducted to determine whether City agencies have adequate and effective cybersecurity and information technology controls in place. Due to the sensitivity of these audits, none of the reports issued to the agencies were made publicly available. They were, however, shared with the Mayor's Office of Operations in support of the City's efforts to reduce security vulnerabilities and safeguard the City's IT infrastructure against threats.

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 ensure that we are getting the most out of the dollars we spend, and to hold City agencies accountable to their promises on behalf of all New Yorkers. The Audit Bureau uses its power of audit to find waste, mismanagement, and inefficiency in City government, to root out fraud and abuse, and to champion improvements that can achieve more efficient, effective City operations and services. The Bureau examines every corner of City government to improve services and save tax dollars wherever possible, and it makes hundreds of recommendations to improve City programs that can have a positive impact on service delivery if implemented. The audits, investigations, and special reports summarized in this annual report have helped us meet our responsibility to ensure that government resources are not wasted, but put to work as efficiently as possible to improve the lives of all New Yorkers.

While agency managers are responsible for resolving and implementing recommendations promptly and effectively, the Audit Bureau routinely follows up with agencies and obtains reports from each on what actions have been taken and whether intended results have been realized. A review of the implementation of the 402 recommendations made in this year's audit reports found that 32 City agencies and other related entities reported implementing or being in the process of implementing 319 recommendations (79 percent), partially implementing 12 recommendations (3 percent), were nonresponsive to 10 recommendations (2 percent), and 2 recommendations were no longer applicable. Agencies reported considering or taking under advisement 1 recommendation. Agencies only disagreed with and/or are not implementing 57 recommendations (14 percent). This level of compliance by audited entities reflects an increase from the prior fiscal year, indicating that the City is greatly benefiting from our audit efforts.

Accountability in City government must be a shared task. As we begin our new term together, the Comptroller's Office welcomes your interest in ensuring that all recommendations made by the Audit Bureau are considered by City agencies. The true benefits of audit work are found in the effective implementation of these recommendations. Timely and thoughtful corrective action taken by management is essential to improving the effectiveness and efficiency of government operations. To that end, we have provided supplementary information on the status of all our recommendations by both audit report and by agency. We welcome any feedback on this report, either to specific audits referenced herein, or to how we can perform our audit responsibilities under the City Charter as effectively and constructively as possible.

Sincerely,



Brad Lander
New York City Comptroller

SUMMARY OF AUDIT RESULTS

Actual and potential savings, revenues, and cost avoidance identified in Fiscal Year 2021 totaled \$22.1 million. These are estimates of what could be achieved if all the audit and special report recommendations were implemented. Of this \$22.1 million:

- Actual savings and revenues identified in Fiscal Year 2021 totaled \$743,463;
- \$5.7 represents potential cost savings or revenues from a variety of management and financial audit findings; and
- \$15.7 represents potential cost avoidance resulting from analyses of claims filed against the City.

The Comptroller's Audit Bureau issued 56 audits, investigations and special reports in Fiscal Year 2021. Reviews of welfare-fund payments were also performed. The audits were performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) as required by the New York City Charter.

Many of the audit recommendations have been implemented either in whole or in part. Information on implementation status of the recommendations (as described in the "Audit Follow-up" section of each audit summary) was provided by the auditees in response to our follow-up inquiries.

This report is divided into two sections. One section covers audits and special reports of City agencies and public authorities. The second section covers audits and special reports of private entities that received funding from or generated revenue for the City.

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**ECONOMIC IMPACT OF AUDITS OF GOVERNMENT AND
NON-GOVERNMENT AGENCIES
ACTUAL/ POTENTIAL SAVINGS/REVENUE & POTENTIAL COST AVOIDANCE
FROM AUDITS AND SPECIAL REPORTS FOR FISCAL YEAR 2021**

REPORT TYPE	FISCAL YEAR 2021 NUMBER OF REPORTS	FISCAL YEAR 2021 ACTUAL SAVINGS/ REVENUE	FISCAL YEAR 2021 POTENTIAL SAVINGS/ REVENUE (1)	FISCAL YEAR 2021 POTENTIAL COST AVOIDANCE (2)	TOTAL
Government Agencies					
Audits and Special Reports	51	\$743,391	\$5,664,771		\$6,408,162
Total Government Agencies	51	\$743,391	\$5,664,771		\$6,408,162
Non-Government Agencies	5	\$72	\$0	\$15,707,869	\$15,707,941
	56	\$743,463	\$5,664,771	\$15,707,869	\$22,116,103

(1) The potential savings/revenue amounts are estimates that could be achieved if recommendations are implemented.

(2) The potential cost avoidance amounts are questionable costs used by the Bureau of Law and Adjustment when negotiating settlements with claimants.

SECTION I
GOVERNMENT AUDITS
AND
SPECIAL REPORTS

DEPARTMENT OF BUILDINGS

Audit Report on the Department of Buildings' Controls over Illegal Curb Cuts and Driveways

Audit # FM18-138A

Comptroller's Audit Library #8753

Issued: June 30, 2021

Monetary Effect: Potential Revenue: \$462,618

Introduction

The objective of the audit was to determine whether (1) the Department of Buildings (DOB) had adequate controls over complaints related to illegal curb cuts and driveways; and (2) financial penalties were properly assessed in connection with illegal curb cuts and driveways, and if not, determined potential monetary effects of the failure to properly assess those penalties.

DOB regulates the use of more than 1,000,000 buildings and 40,000 active construction sites to ensure that such use is safe and lawful. In doing so, DOB enforces the City Construction Codes, Zoning Resolution, and the New York State Multiple Dwelling Law. DOB's specific areas of enforcement include the laws and rules related to the installation and maintenance of curb cuts made in sidewalks and curbs to enable vehicles to drive smoothly into driveways, garages, parking lots, loading docks, and commercial drive-throughs. DOB enforces compliance with these legal requirements and promotes public safety through its review and approval of building plans, issuance of permits and licenses, and conduct of inspections and issuance of violations.

The City routinely receives complaints that private homeowners have illegally installed curb cuts and paved driveways on their properties. Most such complaints received by DOB are made by the public through the City's 311 service and are automatically classified as Priority D, the lowest priority of complaints.

When a DOB inspector observes an illegal condition within DOB's jurisdiction, the inspector issues a violation to the property owner. Illegal curb cuts may result in the issuance of multiple violations that must be corrected and for which penalties may be assessed.

For the audit scope period, auditors obtained from DOB a listing of 7,256 entries, of which 5,783 were individual complaints associated with 3,874 properties of potentially illegal curb cuts, driveways, and carports according to DOB's internal reporting. For the 5,783 individual complaints received during the audit scope that auditors reviewed, DOB performed 3,238 inspections for 3,020 properties. Of these 3,238 inspections, DOB issued 1,435 Office of Administrative Trials and Hearings' Environmental Control Board (OATH) violations related to 1,203 properties.

Results

The audit found that DOB did not adequately oversee its processes for responding to complaints and for issuing permits for installation of curb cuts and driveways. In particular, the audit found deficiencies in all aspects of DOB's complaint intake, inspection, and disposition processes. DOB did not ensure that complaints were inspected timely or that complaints received from the City's 311 system were handled appropriately, including with regard to the closure of original, unaddressed complaints, and did not ensure that inspections were properly conducted in every instance where they were warranted. Additionally, DOB did not ensure that properties designated as requiring further research and inspection were actually re-inspected.

Further, DOB lacked training for its field inspectors regarding curb cuts and driveways and did not provide sufficient supervisory oversight of their inspections. Additionally, DOB lacked controls over the issuance of violations for illegal curb cuts and driveways. In particular, DOB did not

ensure that: a violation was issued in every instance where an inspection revealed an illegal condition; that photographs depicting violating conditions were taken and uploaded into DOB NOW system; or that field inspectors' written remarks input into DOB NOW were appropriate and complete. In addition, the auditors found that not all violations were filed with OATH and, therefore, properly adjudicated.

DOB field inspectors also did not appropriately refer all complaints that fall under other agencies' jurisdictions to those agencies. Further, field inspectors did not address violating conditions observed in areas adjacent to inspected properties if those conditions were not expressly the subject of the original complaint.

In addition, the auditors found that DOB reports generated from its databases in response to auditor inquiries of curb cut complaints, dispositions, and supervisory reviews contained inadequate and/or inconsistent information and were therefore unreliable.

Finally, DOB inappropriately issued permits in situations where the curb cut applications did not meet all the required conditions set forth in the City's Zoning Resolution. By issuing these permits, DOB facilitated the installation of illegal curb cuts and driveways.

DOB's failures related to inspecting and permitting curb cuts increased risks to public health and safety and inconvenience for neighborhood residents and visitors. In addition, based on a sample of 1,024 complaints made during the audit scope period, the audit found that the City potentially failed to assess and collect as much as \$430,014 in penalties due to DOB's failure to adequately respond to 502 (49 percent) of those complaints. In addition, based on a review of the total population of complaints received by DOB in the audit scope period, the audit found that the City may have foregone as much as an additional \$32,604 due to additional errors by DOB in its handling of re-inspections and filing of violations with OATH.

To address the issues raised by this audit, it made 27 recommendations including:

In connection with deficiencies in processing complaints of illegal curb cuts and driveways, DOB should enhance its procedures to ensure that:

- Triage officers correctly identify curb cut and driveway complaints that merit a field inspection and forward them to the Construction unit;
- Complaints of illegal curb cuts and driveways are inspected timely, according to its standards; and
- All assessed OATH violations are filed prior to the pre-set hearing date as required.

In connection with DOB's inadequate oversight and training of field inspectors, DOB should:

- Ensure that DOB supervisory field inspectors (supervisors) review the results of all field inspections prior to finalizing their results;
- Ensure that field inspectors complete and submit a checklist as part of their inspections;
- Ensure that field inspectors use appropriate measurement tools during inspections to ensure that homeowners are adhering to the proper dimensions of a curb cut and driveway; and
- Establish specific training for curb cut and driveway inspections to ensure that field inspectors have the requisite knowledge to assess the legality of curb cuts and driveways.

In connection with DOB field inspectors' inadequate inspections of curb cuts and driveways, DOB should:

- Ensure that inspectors' comments related to inspections of curbs and driveways are relevant, complete, and appropriate with respect to the complaint;
- Ensure that field inspectors correctly identify violating conditions and issue violations as appropriate; and
- Ensure that potentially violating conditions under DOT's jurisdiction are referred and forwarded to DOT so that it may appropriately follow up.

In addition, DOB should:

- Verify that information submitted on site surveys is accurate and reflects the existing condition of a property prior to approving a curb cut application;
- Verify that the information submitted in support of curb cut and driveway permits contains all required documentation;
- Confirm that applications submitted include all necessary detailed information, including: the purpose of the curb cut (access to a garage or parking lot); measurements of the curb cut; the number of garages and parking pads to be accessed via the curb cut(s); the location of the garage or the parking lot (on which side of the property); and the actual location of the curb cut to be installed (at the back or front of the property);
- Maintain a complete and accurate list of all user access rights for all employees who handle curb cut approvals, inspections, and dispositions; and
- Automate the detection of invalid BINs and addresses and their dispositions as such.

In its response, DOB agreed with 19 of the audit's 27 recommendations, partially agreed with 3 recommendations, and disagreed with the remaining 5 recommendations. For 10 of the 19 recommendations with which it agreed, DOB further stated that those recommendations were either already current practice within DOB or were "already being addressed through updated technology systems." For the 5 recommendations the agency disagreed with, it stated, among other things, that the implementation of those recommendations was not currently practicable given the agency's available resources; or that the agency was not responsible for compliance with the recommendation. DOB also stated that "[e]ach of the locations identified in the report have also been re-inspected, and enforcement actions taken where appropriate. We agree, however, that our processes can always be improved and we will continue working to strengthen them."

Audit Follow-up

DOB reported that the audit recommendations that it agreed with or partially agreed with were implemented (as of June 21, 2021) or are in the process of being implemented (by January 31, 2022). DOB responded to a number of the recommendations by stating that it "continues to review its procedures and update them as necessary." However, DOB continues to disagree with the remaining five recommendations and stated, "Recommendation rejected – No action necessary."

It is important that DOB implement all of the recommendations to ensure that field inspections are properly performed, that information submitted on site surveys is accurate and reflects the existing condition of a property prior to approving a curb cut application, and that conditions at a proposed site are adequately depicted and verifiable.

DEPARTMENT OF BUILDINGS

Audit Report on the Department of Buildings' Response and Follow-up to Complaints

Audit # MD19-122A

Comptroller's Audit Library #8715

Issued: November 20, 2020

Monetary Effect: None

Introduction

This audit determined whether DOB has adequate controls in place to ensure it is responding to and following up on complaints, especially for hazardous conditions, in a timely manner.

Members of the public can report illegal or unsafe construction work and improper building use to DOB by filing a complaint through 311. DOB also receives complaints from other City agencies and internally from DOB inspectors. Once submitted, complaints are routed to the appropriate DOB unit for inspection, and are assigned one of four priority codes depending on the severity of the complaint: A, B, C, or D. Priority A complaints are hazardous and present an imminent risk to public safety and should be inspected within 24 hours. Priority B complaints are serious but do not present an imminent risk to public safety and should be inspected within 40 days. Priority C complaints are non-hazardous, while priority D complaints involve quality-of-life problems. Although DOB has not established required time frames for its inspection of priority C and D complaints, its internal goal is to inspect them within 60 and 90 days, respectively.

When an inspection reveals a code violation, DOB may issue an Office of Administrative Trials and Hearings (OATH) violation and/or a DOB violation. DOB most commonly issues OATH violations, which are issued when a property does not comply with a provision of the City Construction Codes and/or Zoning Resolution. These violations are returnable to OATH. There are three classes of OATH violations: Class 1 (Immediately hazardous), Class 2 (Major), and Class 3 (Lesser). To resolve an OATH violation, respondents must: (1) correct the condition and certify correction with DOB by submitting a Certificate of Correction (C of C), which must include a notarized statement attesting to how the violation was corrected and any required supporting documents evidencing correction; (2) admit the violation or attend an OATH hearing to contest it; and (3) pay any applicable penalties.

DOB must re-inspect Class 1 OATH violations that have not been certified as corrected (i.e., where no C of C was submitted) within 60 days of the violation's being served, and every 60 days thereafter until the condition has been corrected, as required by § 28-219.2 of the Administrative Code. DOB's system of record for tracking the history of all complaints, including the inspections performed and the violations issued, is BIS.

DOB received a total of 150,812 unduplicated complaints during Fiscal Year 2019. For purposes of DOB's public reporting in the *Mayor's Management Report* (MMR), the agency reports whether DOB's average response time was within 1 work day for priority A complaints and within 40 work days for priority B complaints.

Results

DOB's controls over its handling of complaints needed improvement, specifically with regard to its timeliness in responding to and following up on complaints at every stage of its process.

The audit found that DOB met its MMR *reporting* benchmarks, which are measured as an average of work days. On average, DOB responded to priority A and priority B complaints in 0.7 and 13.4 work days respectively, well within its MMR reporting benchmarks of 1 and 40 work days.

However, when the auditors examined the performance times of responses to individual complaints, they found that DOB missed its internal *performance* targets—to respond to each priority A complaint within 1 day, each priority B complaint within 40 calendar days, and each priority C complaint within 60 calendar days—for 16.9 percent of priority A complaints, 17.7 percent of priority B complaints, and 30.3 percent of priority C complaints. In addition, DOB had not set a target time frame in which it must perform second inspection attempts. However, using as benchmarks the internal time frames DOB established for the initial inspection attempts, the audit found that a significant percentage of second attempts were also untimely, including for 24.9 percent of the priority A complaints.

Additionally, the audit found that after DOB issued Class 1 violations for “immediately hazardous” conditions, it failed to attempt 56 percent of the *initial* “hazardous re-inspections,” when required, either timely or, in some cases, at all. Furthermore, DOB did not attempt 53 percent of the required *follow-up* “hazardous re-inspections” within 60 days of the previous attempt. Consequently, DOB diminished its enforcement ability to require correction of the hazardous conditions, which increases the risk that they will remain uncorrected and places public safety at risk.

The audit also found that respondents did not submit C of Cs timely. For Class 1 violations, which must be corrected and certified “forthwith,” DOB received the C of Cs on average 71 days after it served the violations. Regarding Class 2 and Class 3 violations, DOB received 51 percent and 43 percent of the C of Cs late, respectively. Consequently, DOB had no assurance that the violating conditions were corrected in a timely manner.

Furthermore, when DOB receives C of Cs, the audit found that 5,659 (57 percent) of the 9,895 C of Cs that were either dropped off or submitted by mail were not reviewed within the required 21 days. This increased the risk that DOB would not promptly detect violations that were not corrected appropriately and thereby allow the violating conditions to remain unresolved.

In addition, DOB did not conduct timely re-inspections for 73 percent of the C of Cs it selected for audit, including some that received no re-inspections for at least 639 days as of June 17, 2020.

To address these issues, the audit made 11 recommendations that, among other things:

- DOB should assess its current efforts, including the performance of managers, supervisors, and inspectors, to identify areas where improvements can be made to ensure that it inspects or attempts to inspect the conditions reported in *all* complaints timely in accordance with its existing internal time frames.
- DOB should establish written procedures detailing (a) the required internal time frames for its personnel to respond to each individual complaint, by priority code, and (b) the specific responsibilities of inspectors, supervisors, and managers for meeting those requirements, and should monitor all units’ compliance with those procedures.
- DOB should establish, disseminate, and require all personnel to comply with written time frames for second inspection attempts when initial inspection attempts are unsuccessful.
- DOB should ensure that it re-inspects hazardous violations within 60 days and every 60 days thereafter until the violation has been found upon inspection to be corrected or until the respondent certifies it as such.
- DOB should consider re-negotiating with City officials and stakeholders to modify the Administrative Code to establish a specific time frame for certifying Class 1 violations.
- DOB should work with the City to develop legislation that would authorize and require DOB to issue violations and fines for Class 2 and Class 3 violations that are not properly certified as corrected within the required time frame.

- DOB should create and disseminate written procedures detailing the time frame requirements for personnel to review C of Cs and ensure that C of Cs are reviewed timely.
- DOB management should ensure that audit re-inspections are performed timely and in accordance with all applicable procedures, including the proper use of LS-4 notices.

In its response, DOB agreed to implement four recommendations and partially agreed with one. DOB disagreed with the remaining six recommendations; specifically, that it establish written standards regarding response times for each complaint received (#2 and #3); establish formal time frames for second attempts when initial inspection attempts are unsuccessful (#4); prioritize hazardous re-inspections of outstanding violations (#7); seek a modification of the Administrative Code to establish a time frame for certifying Class 1 violations (#8); and work with the City to develop legislation authorizing DOB to issue violations for Class 2 and Class 3 violations that are not corrected timely (#9).

Audit Follow-up

DOB reported that the five recommendations it agreed with have either been fully implemented or are in the process of being implemented. DOB also reported that it continues to disagree with the remaining six recommendations. However, the auditors continue to believe that these recommendations should be implemented, since DOB's responses to thousands of individual complaints were late, sometimes substantially so, and because it would assist in minimizing risk to public safety, especially for Class 1 violations, which are immediately hazardous.

CAMPAIGN FINANCE BOARD

Audit Report on the Other Than Personal Services Expenditure Practices of the New York City Campaign Finance Board

Audit # MJ20-059A

Comptroller's Audit Library #8744

Issued: June 21, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Campaign Finance Board (CFB) had adequate controls over its Other Than Personal Services (OTPS) expenditures pertaining to its imprest fund and miscellaneous payment voucher use, purchasing card (p-card) purchases, purchasing of computers and computer-related items, and campaign finance payments.

The CFB was established in 1988 as an independent, nonpartisan agency to administer the City's campaign finance system, and is charged with providing public matching funds correlated to the dollar values of small contributions made to candidates running for City office as part of an effort to limit the role and influence of private money in the political process. By increasing the value of small-dollar contributions, the program's intent is to reduce the possibility for and perception of corruption from large contributions and unlimited campaign spending.

A prior Comptroller's Office audit, *Audit Report on the Other Than Personal Service Expenditures of the New York City Campaign Finance Board* (Audit #FL11-069A; issued July 8, 2011), found that the CFB generally adhered to the requirements of Comptroller's Directives #6 and #24, the Department of Investigation's inventory standards, and applicable Procurement Policy Board Rules. However, the audit identified several instances of the CFB's noncompliance with aspects of these requirements.

During Fiscal Year 2019, the CFB's OTPS expenditures totaled \$15.3 million, consisting of \$6.3 million for its general OTPS expenditures, and \$9 million in election funding.

Results

The CFB generally had adequate controls over its OTPS expenditures pertaining to its imprest fund and miscellaneous payment voucher use, p-card purchases, purchasing of computers and computer-related items, and campaign finance payments. While the audit found that payments for sampled purchases and employee reimbursements were generally supported and that the required approvals were obtained before the sampled campaign finance payments were processed, the audit found several areas of the CFB's operations relating to OTPS expenditures that needed improvement. Specifically, the audit found that some purchases and reimbursement payments lacked evidence of requisite approvals. The audit also found that the CFB did not consistently follow Comptroller's Directive #6 and the CFB's written policies and procedures concerning City-funded payments for employees' transportation and attendance at training conferences, including requirements for long-distance travel and taxi fare reimbursement. In addition, the audit found that the CFB did not charge some payments to the correct object codes and incorrectly used miscellaneous payment vouchers.

Although the CFB had written policies and procedures for a number of its purchasing activities, the audit found that they were not always detailed or regularly updated, which may have contributed to the deficiencies the audit identified.

To address these issues, the audit made 13 recommendations to the CFB, including the following:

- The CFB should ensure that requisite written approvals are obtained before purchases are processed.
- The CFB should ensure that all travel-related expenditures (local and long-distance travel requests) include written justifications as set forth in Comptroller's Directive #6.
- The CFB should ensure that local and long-distance travel expenses paid by the agency meet the conditions established in the CFB's procedures and Comptroller's Directive #6.
- The CFB should ensure that OTPS payments are recorded under the correct object codes.
- The CFB should review and follow policies set forth by Directive #24 and ensure to only use miscellaneous payment vouchers for allowable purposes.
- The CFB should update its written policies and procedures to include greater detail and specific requirements to address the deficiencies identified in this report.

In its response, the CFB agreed with the audit's 13 recommendations.

Audit Follow-up

The CFB reported that it is in the process of implementing the audit recommendations. The CFB stated that it has updated some of its policies and procedures to address the audit's findings and has restructured its administrative functions into three units to increase clarity of its procedures and accountability: Human Resources, Administrative Operations, and Finance. In addition, the CFB stated that it will continue making more changes when the new Assistant Executive Director of Operations starts in December 2021.

ADMINISTRATION OF CHILDREN'S SERVICES

Audit Report on the Administration of Children's Services' Vendor Performance Evaluations

Audit # FK19-093A

Comptroller's Audit Library #8709

Issued: October 5, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Administration of Children's Services (ACS) evaluated and documented vendor performance in accordance with the Procurement Policy Board (PPB) Rules.

ACS is responsible for providing child welfare, juvenile justice, and early care and education services to New York City's children and their families. ACS contracts with vendors to provide goods and services on its behalf and to support its operations and, in doing so, is required to follow the PPB Rules.

Section 4-01(b) of the PPB Rules states,

A performance evaluation shall be done no less than once annually except that for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits, an evaluation report shall be prepared only in cases of deficient performance.

Further, the PPB Rules do not apply to certain procurements as specified in §1-02(d) and certain transactions specified in §1-02(f), "provided [in the latter case] the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor." The transactions specified in §1-02(f) include government-to-government contracts, the provision of work or services by State-regulated public utilities, State- or federally-regulated cable television and other public services, professional memberships, and subscriptions.

The Mayor's Office of Contract Services (MOCS) facilitates and oversees Citywide procurement activities. The Director of MOCS is the City Chief Procurement Officer (CCPO) and is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. Within each Mayoral agency, the Agency Chief Contracting Officer (ACCO) is responsible for organizing and supervising the procurement activity of subordinate agency staff in conjunction with the CCPO.

In 2017, MOCS launched the Procurement and Sourcing Solutions Portal (PASSPort), an online portal, to facilitate the City's procurement process and allow agencies to document and monitor vendor performance evaluations (PEs) in one centralized system. The PASSPort Performance Evaluations for Agencies user manual states that "PASSPort will create a draft PE for the contract 12 months after the contract start date."

During Fiscal Year 2018, ACS was responsible for evaluating vendors' performance for 493 contracts that were registered with the Comptroller's Office, with a combined maximum value of \$5.3 billion.

Results

The audit found that ACS generally did not annually evaluate and document vendor performance in accordance with the PPB Rules. Based on the audit's review of the above-mentioned 493 contracts, ACS did not complete PEs for 78 contracts (15.82 percent), and did not complete PEs timely for 415 contracts (84.18 percent).

ACS failed to evaluate vendors' performance for contracts at all or timely because it did not ensure that PEs were in fact created on contract anniversary dates, improperly requested PE exemptions for contracts, did not adequately monitor staff to ensure they completed PEs, and did not establish adequate policies and procedures for PEs.

Based on these findings, the audit made the following five recommendations to ACS:

- ACS should ensure that PEs are completed and finalized within 90 days of the contract anniversary date;
- ACS should review PASSPort data to ensure that PASSPort creates PEs for all contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits;
- ACS should request exemptions only for contracts that meet the PPB Rules' PE exemption criteria;
- ACS should ensure that the ACCO and ACCO staff monitor PE completion status on an ongoing basis and periodically send written reminders to staff to complete PEs before their due dates; and
- ACS should develop formal written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs including, but not limited to, monitoring and follow-up activities.

In its response, ACS stated that it "consistently follows the relevant Procurement Policy Board (PPB) Rules and completes Performance Evaluations annually, as required." Further, ACS stated that it "has carefully reviewed and taken into consideration the [audit report's] five recommendations." ACS stated it implemented or will implement two recommendations and disagreed with three recommendations.

Audit Follow-up

ACS reported that it implemented the two recommendations related to monitoring PE completion status and developing written policies and procedures. However, ACS reported that it did not implement the remaining three recommendations to ensure that PEs are completed and finalized within 90 days of the contract anniversary dates, review PASSPort data to ensure that PASSPort creates PEs for all contracts as required, and request PE exemptions only for contracts that meet the PPB Rules' PE exemption criteria and contracts for which services or goods were not provided during the evaluation period.

ACS and other City agency procurement personnel rely, in part, on PEs to decide whether to extend, renew, or award contracts and funds to vendors. Therefore, the auditors urge ACS to implement those three recommendations which are aimed at ensuring that ACS evaluates vendors' performance for *all* contracts on a timely basis.

ADMINISTRATION OF CHILDREN'S SERVICES

Audit Report on the Administration for Children's Services' Controls over Adoption Subsidies

Audit # FP19-090A

Comptroller's Audit Library #8756

Issued: July 1, 2021

Monetary Effect: Potential Savings: \$3,462,482

Introduction

The objective of this audit was to determine whether ACS had adequate controls over adoption subsidies and issued subsidy payments appropriately to adoptive parents in compliance with governing rules and regulations.

ACS is responsible for protecting and promoting the safety and well-being of the City's children by providing child welfare, juvenile justice, and early care and education services. ACS, as a Local Department of Social Services for the City of New York, oversees adoption subsidy payments in the City. Adoption subsidies are monthly maintenance payments to support children's needs and to facilitate and encourage adoption. The adoption subsidy payments are based on the daily rates set by the New York State Office of Children and Family Services (OCFS). The rates are classified as basic, special, or exceptional, and are determined based on each child's: placement history; if applicable, handicap; individual needs; and age.

ACS, on a yearly basis, must notify adoptive parents that they are required to submit a certification attesting that they are currently providing support to the adoptees. If the parents fail to respond, additional follow-up by ACS is allowed to verify that the adoptive parents continue to provide support to the adopted child.

The City's Financial Management System reflects that ACS spent \$237 million, \$224 million, and \$213 million in adoption subsidies in Fiscal Years 2018, 2019, and 2020, respectively.

Results

The audit found that ACS did not exercise adequate controls over adoption subsidy payments. Specifically, the audit identified adoption subsidy payments made to or in the names of adoptive parents who were no longer eligible to receive them, including instances where the auditors provisionally determined that the adoptive parents or the adopted children had died, based on various death records, including those maintained by the U.S. Social Security Administration. The audit also found that ACS did not recover overpayments made on behalf of adoptive parents and adopted children reported deceased to ACS by sources other than this audit. In addition, the audit found that ACS did not take any action when adoptive parents failed to submit required annual certifications attesting that they were providing support to the adoptees. Finally, ACS made duplicate adoption subsidy payments in cases involving changes of guardianship of adopted children.

As a result of these deficiencies, the auditors provisionally estimated that ACS issued inappropriate payments totaling at least \$3,462,482 to individuals who were not entitled to them. Of that amount, \$1,401,182 was paid during the scope period, and the auditors estimate that the remaining \$2,061,300 was inappropriately paid prior to the scope period.

The report made a total of seven recommendations to ACS, including the following:

ACS should:

- Review and recover the inappropriate payments referenced in the audit report.

- Investigate cases in which adoptive parents or adopted children may have died and stop payments issued to or in the names of adoptive parents found to be: (a) deceased; (b) no longer legally responsible for the adopted children; or (c) no longer providing support for the adopted children.
- Recover duplicate payments, including those made to the original adoptive parent or guardian after a new guardian legally takes custody of the adopted child.
- Develop internal procedures to actively check whether adoptive parents and adopted children are alive rather than depend solely on notifications of deaths from external sources. Actively use the annual certification process as a form of internal control to ensure the well-being of adopted children and prevent fraud, waste, and abuse by: (a) ensuring that requests for certification letters are sent to all adoptive parents; (b) following up in every case in which adoptive parents do not submit the certification letters when requested; and (c) ensuring that all active adoption cases have current annual recertification letters readily available in their case files.

In its response, ACS agreed with four recommendations and partially agreed with the remaining three recommendations. Specifically, ACS agreed to implement in part the audit's recommendations that it: (1) develop internal procedures (#5); and (2) consider utilizing services such as the U.S. Treasury Department's Do Not Pay service or others offered by commercial and nonprofit vendors (#6) to actively check whether adoptive parents and adopted children are alive and to prevent, recoup, and take appropriate follow-up action concerning improper payments to ineligible persons. For those two recommendations, ACS stated it "will revisit with our State oversight agency the feasibility of OCFS engaging in a deceased match on a national level which would provide the most complete and accurate information for all counties in New York State." ACS also partially agreed with recommendation #7 to actively use its annual recertification process as a form of internal control and stated, "In order to strengthen processes and controls, ACS will further develop internal procedures including follow up on recertification documents, but ACS cannot ensure the outcome that all active adoption cases have current annual recertification letters submitted."

Audit Follow-up

ACS reported that the audit recommendations were either implemented or in the process of being implemented. ACS stated that it continues to review the payments and cases cited by the audit and recover overpayments. In addition, ACS is in the process of continuing discussions with the State concerning the "feasibility of OCFS engaging in a deceased match on a national level which would provide the most complete and accurate information for all counties in New York State."

CITY CLERK AND CLERK OF THE CITY COUNCIL

Audit Letter Report on the Cash Controls over Fees Collected by the Lobbying Bureau of the Office of the City Clerk and Clerk of the Council

Audit #FP20-099AL

Comptroller's Audit Library #8710

Issued: October 08, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the City Clerk's Lobbying Bureau complied with Comptroller's Directive #11, *Cash Accountability and Control*, the New York City Administrative Code, and the Rules of the City of New York when calculating and collecting fees.

The City Clerk serves as both the Clerk of the City of New York and the Clerk of the City Council and provides a range of services to the public. In particular, the City Clerk attests to laws enacted by the City Council; keeps transcripts of City Council proceedings; and attests to leases and deeds of City property, grants, agreements, bonds, tax notes, and other forms of obligations of the City. The City Clerk also operates the Lobbying Bureau and the Marriage Bureau.

The City Clerk's Lobbying Bureau, officially established in 2006, works with lobbyists and clients to ensure compliance with the NYC Administrative Code and the Rules of the City of New York and to promote transparency in government. Lobbying in the City of New York is governed by NYC Administrative Code §§ 3-211 through 3-223 (the "Lobbying Law") and Chapter 1 of Title 51 of the Rules of the City of New York. The Lobbying Bureau's responsibilities also include the registration of lobbyists and clients, the receipt of periodic reports from lobbyists on their lobbying activities, and the audit of those reports.

According to the Comptroller's Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2018, the City Clerk reported revenues of \$6,226,182, composed of \$3,198,740 for administrative services, \$2,763,903 in marriage licensing fees, and \$263,539 in fines.

Results

The audit found based on a review of a sample of transactions that the City Clerk's Lobbying Bureau adequately complied with certain cash control procedures set forth in Comptroller's Directive #11 in that it: (1) charged correct registration and administration fees to the persons and organizations required to file; and (2) enforced the filing requirements by imposing fees for lateness and noncompliance as provided by the Lobbying Law and the related rules. The Lobbying Bureau also used a log to monitor and record daily the fees it received through the mail and those paid in-person. In addition, the Lobbying Bureau created registration and late-fee logs to track lobbyists' and clients' registrations and reporting activities. Moreover, the fees collected and entered into the City Clerk's Venus system were reconciled to the amounts recorded in the City's Financial Management System (FMS), and late filing fees were calculated accurately in accordance with the Lobbying Law. However, our audit found that the Lobbying Bureau did not deposit the fees it collected on a daily basis. Specifically, the Lobbying Bureau held on to the deposits for periods that ranged from 7 to 18 days.

The audit made the following two recommendations:

The City Clerk's Lobbying Bureau should:

- Deposit fees on a daily basis in accordance with Comptroller's Directive #11.

- Consider using a Remote Deposit device to facilitate and ensure daily bank deposits of fees collected.

In its response, the City Clerk agreed with both recommendations and stated that its staff was greatly impressed with the professionalism, diligence, and hard work of the auditors during this audit.

Audit Follow-up

The City Clerk reported that due to COVID-19 protocols, the Manhattan office is operating with limited staff and unable to make daily deposits at this time. However, the City Clerk stated that deposits are made twice a week and “in collaboration with the Department of Finance and JP Morgan Chase” expect to order scanners “to facilitate daily bank deposits.”

DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES

Audit Report on the Department of Citywide Administrative Services' Oversight of CareFusion 211, Inc. to Provide COVID-19 Ventilators

Audit # MG21-056A

Comptroller's Audit Library #8760

Issued: June 30, 2021

Monetary Effect: None

Introduction

This audit determined whether the Department of Citywide Administrative Services (DCAS): (1) complied with the requirements of applicable emergency procurement requirements, including the Mayor's Emergency Executive Order (EEO), Mayor's Office of Contract Services' (MOCS) guidance and DCAS' internal COVID-19 procurement procedures in its awarding of the COVID-19 emergency contract to CareFusion; and (2) had an adequate structure in place to monitor and evaluate the vendor's performance for the duration of the contract.

DCAS' mission is to provide value-added and effective shared services to support the operations of City government. In furtherance of its mission, DCAS has established a centralized purchasing process through which it procures more than \$1 billion in supplies and equipment each year on behalf of City agencies. The goal of this centralized purchasing process is to ensure that products and services are obtained at the lowest net costs and meet the highest standards.

On March 12, 2020, the Mayor declared a state of emergency in response to the threat posed by COVID-19. In connection with that declaration, the Mayor issued EEO 101 on March 17, 2020, which, among other things, suspended certain laws and regulations that govern the City's procurement of goods and services.

As part of the City's efforts to combat the threat of COVID-19, and with the approval of MOCS, DCAS entered into a contract on April 22, 2020, with CareFusion, a medical instruments and equipment manufacturing company, to provide the City with 2,000 ventilators. The total cost of the contract with CareFusion was \$61,824,800. In accordance with the terms of the contract, DCAS agreed to make a prepayment of \$15,456,200 (25 percent of the contract amount) that was to be applied to the delivery of the first 500 ventilators.

On October 27, 2020, DCAS notified CareFusion of its intent to terminate the contract for cause, citing CareFusion's failure to deliver the total number of ventilators by the final date agreed upon in the contract (August 31, 2020).

Results

DCAS complied with the expedited emergency procurement requirements established by EEO 101, MOCS' guidance, and DCAS' internal COVID-19 procurement procedures in its award of the COVID-19 emergency contract to CareFusion for the provision of ventilators. However, DCAS did not provide evidence that it adequately oversaw CareFusion's delivery of the ventilators as required by its contract. As of the date of the report's issuance, CareFusion had not delivered 1,478 of the 2,000 ventilators due under the contract and did not take adequate steps to obtain evidence that the ventilators delivered were in proper working order.

The audit made three recommendations to address the issues:

- DCAS should ensure that it has established systems, and that it effectively uses those systems, to enable it to monitor the vendor's performance, as well as the receipt,

timeliness, and quality of the vendor's delivery of goods and services in connection with all of its contracts at the time performance of those contracts commences.

- DCAS should ensure that it acquires, reviews, and retains evidence of the delivery of goods and services that fully conform to contract terms to support payments made.
- DCAS should consider enhancing the enforcement provisions in its contracts to include measures, such as liquidated damages, to better ensure that the contract terms are met prior to payment, especially in instances where there is prepayment for the goods or services.

In its response, DCAS appeared to generally agree with the audit's three recommendations and contended that the agency's current practices were consistent with those recommendations. DCAS, however, did not indicate when its current practices were implemented. Based on the findings of this audit, the cited practices were not in place with regards to DCAS' oversight of its contract with CareFusion.

Audit Follow-up

DCAS reported that it had already implemented "thorough and effective systems" for Citywide COVID-19 procurements and therefore did not adopt the recommendations in the audit report. However, DCAS does not indicate when these systems were implemented. As indicated by the audit's findings, no such systems were in place during the conduct of this audit. Failure to implement effective systems increases the risk that the deficiencies identified by the audit may remain uncorrected, thereby increasing the City's vulnerability to a vendor failing to deliver needed goods or services during an emergency.

CIVIL SERVICE COMMISSION

Follow-up Audit Report on the Civil Service Commission's Financial and Operating Practices

Audit # FP20-094F

Comptroller's Audit Library #8714

Issued: November 02, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Civil Service Commission (CSC) implemented the seven recommendations made in the prior audit report relating to the audit of its financial and operating practices.

The CSC is an independent, non-mayoral agency that hears and renders decisions on appeals by candidates who were disqualified and removed from an eligible civil service employment list and appeals by City employees on disciplinary matters. A majority of the appeals can be classified within one of two categories: appeals by applicants or appointees who have been disqualified from a civil service appointment based on character, medical, psychological, or other reasons; or appeals by City employees who have been disciplined for misconduct or incompetence.

A prior Comptroller's Office audit was conducted to determine whether the CSC was maintaining reliable and effective internal control systems over cash receipts, expenditures, and inventory as required by the Comptroller's directives. The audit found various internal control weaknesses related to the CSC's financial and operating practices; see *Audit Report on the Civil Service Commission's Financial and Operating Practices* (Audit #FK17-070A), issued on June 23, 2017. The audit report included seven recommendations to address the internal control weaknesses found.

Results

The audit found that out of the seven prior audit recommendations, the CSC implemented three recommendations, partially implemented three recommendations, and did not implement one recommendation. Specifically, the CSC implemented the recommendations that it: maintain accurate and complete inventory records; charge purchases to the correct object codes; and carefully review its responses to prior and current Comptroller's Directive #1 *Agency Evaluation of Internal Controls* to ensure their accuracy in all respects. In addition, the CSC partially implemented the three recommendations pertaining to inventory practices and segregation of duties for purchasing and inventory. Finally, the CSC did not implement the recommendation to document policies and procedures for inventory in writing and communicate them to staff.

To address these issues, the audit made three recommendations, specifically, that the CSC should:

- Document and separately maintain the results of periodic inventory counts.
- Further segregate the duties of preparing purchase requests, approving payments, and maintaining inventory records. The CSC should implement compensating controls if the recommended segregation of duties is not possible.
- Include policies and procedures for inventory in the CSC's current Administrative Procedures.

In its written response, the CSC generally agreed with the three recommendations and outlined the actions it has taken, and plans to take, to implement each of them.

Audit Follow-up

The CSC reported that all of the audit recommendations have been implemented.

COMPTROLLER'S OFFICE

Cost Allocation Plan Fiscal Year 2020

Report: #SR21-062S

Comptroller's Audit Library #8713

Issued: October 27, 2020

Monetary Effect: None

Introduction

The Cost Allocation Plan of the City of New York is used to identify and distribute allowable indirect costs of certain support services to City agencies. A portion of these costs may eventually be passed on to programs eligible for federal funding, and thus be reimbursed to the City.

The Comptroller's Office's review of its own costs resulted in a summary schedule that was sent to the Office of Management and Budget (OMB) for inclusion in the City's Cost Allocation Plan. The schedule indicated, by bureau, the staff time spent providing services to various City agencies during Fiscal Year 2020.

Results

A letter report was issued to the OMB indicating various statistics for inclusion in its annual Cost Allocation Plan.

DEPARTMENT OF CORRECTION

Audit Report on the New York City Department of Correction's Access and Security Controls over Its Computer Systems

Audit # SI19-123A

Comptroller's Audit Library #8747

Issued: June 23, 2021

Monetary Effect: None

Introduction

This audit report is restricted.

DEPARTMENT OF EDUCATION

Audit Report on the Financial Practices of the Department of Education's District 2 General School Funds

Audit # FN19-124A

Comptroller's Audit Library #8725

Issued: March 1, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the schools within School District 2 administered General School Funds (GSF) accounts in accordance with the Department of Education's (DOE's) Standard Operating Procedure (SOP) and with the relevant Comptroller's Directives.

DOE has established a SOP to provide minimum standards for the administration of GSF accounts. GSF bank accounts are established by individual schools to ensure that accountability, fiscal integrity, and proper accounting procedures are in place for monies received from students, school organizations, student book sales, and other fundraising activities to support extracurricular and co-curricular student activities.

In addition, schools are required to comply with Comptroller's directives, including Directive #1 – *Principles of Internal Control*, Directive #11 – *Cash Accountability and Control*, and Directive #27 – *Fiduciary Accounts – Procedures for Requesting, Controlling and Monitoring*.

DOE's School District 2, comprised of 118 schools, reported \$3.6 million and \$3.2 million held in GSF accounts as of June 30, 2018 and 2019, respectively.

Results

The audit found that a majority of schools located within School District 2 did not comply with the GSF SOP established for the administration of GSF accounts and/or the relevant Comptroller's directives. Based on a review of the documentation that DOE provided and the survey responses received from 98 schools regarding 138 GSF bank accounts, the audit found that 76 schools had at least one noncompliance issue involving 100 GSF bank accounts.

Additionally, the audit found that DOE lacked adequate oversight over the 179 "agency held bank accounts" that District 2 schools maintained during the audit scope period, 7 of which were entirely unknown to DOE's Banking Unit prior to the audit. District 2 schools held these 179 bank accounts either as GSF accounts or as school lunch accounts during the period the audit covered.

Noncompliance with established procedures by school officials and inadequate oversight by DOE reduces accountability and places the funds the schools collected at increased risk of misappropriation and embezzlement.

In another matter, it appeared that one school was managing a bank account on behalf of the Parent Teacher Association. However, the management of such accounts is not under DOE's jurisdiction and using DOE's resources to manage these funds is an inappropriate use of resources.

To address these issues, this audit made 15 recommendations, including that DOE should:

- Ensure that schools open and close all GSF bank accounts through DOE's Banking Unit and DOF, and that they provide DOE's Banking Unit with the June 30th balance that DOE

needs to complete its listing of all such accounts with the Comptroller's Office under Comptroller's Directive #27.

- Ensure that DOE's Banking Unit reports complete information concerning all schools' GSF bank accounts to the Comptroller's Bureau of Accountancy as required by Comptroller's Directive #27.
- Conduct an internal audit of the account activities for the seven GSF bank accounts that were not opened through DOE's Banking Unit or recorded in DOE's online Bank Account Survey to determine whether the school officials properly administered the GSF accounts in other respects and the extent to which they complied with other provisions of the GSF SOP.
- Ensure that school officials enforce segregation of duties in overseeing GSF account activities, handling cash receipts and disbursements, and record keeping.

In its response, DOE generally agreed with 13 of 15 recommendations; partially agreed with 1 recommendation, disagreeing with 1 part of it, which concerns closing dormant bank accounts; and disagreed with 1 recommendation, specifically, that DOE conduct an internal audit of GSF bank accounts that were not properly administered. In response to that recommendation, DOE stated that it disagreed with the audit's finding that seven specific GSF bank accounts "were not opened through the DOE's Banking Unit or recorded in the Bank Account Survey." In particular, DOE asserted that two of the seven accounts were opened outside the audit scope period, without disputing the substance of the finding, and that school staff had misidentified two other accounts. However, DOE provided no documentation to support either of those assertions. DOE further stated, "Given constraints on DOE resources due to the COVID-19 pandemic, the DOE cannot commit to doing audits of these accounts at this time." After carefully considering DOE's response, the auditors found no basis to change any of the findings or recommendations.

Audit Follow-up

DOE reported that 12 recommendations have either been implemented or are in the process of being implemented and one recommendation is partially implemented. While DOE stated that it has established year-end review procedures to review and close Non-Designated bank accounts, it will not ensure that dormant bank accounts are closed and the remaining funds reallocated to the appropriate accounts. In addition, DOE stated that it continues to disagree with the remaining two recommendations. Specifically, DOE disagreed to conduct an internal audit of the account activities of the seven GSF bank accounts that were not opened or recorded per DOE's established procedures. However, since the school officials circumvented the DOE procedures when they established these seven GSF bank accounts, DOE should review the account activities to ensure funds maintained in these accounts were only used for student activities. DOE also disagreed to change its methodology on how to select schools for its internal review of GSF accounts to ensure broader coverage. However, based on the types of issues cited in the audit report, a change in methodology on how to select schools for its internal review of GSF accounts to ensure broader coverage is necessary.

DEPARTMENT OF EDUCATION

Audit Report on the New York City Department of Education's Controls over Testing for Lead in School Water

Audit # MD19-117A

Comptroller's Audit Library #8749

Issued: June 25, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether DOE has adequate controls over lead testing of school water and needed remediation efforts.

DOE provides primary and secondary education to over one million students in grades Pre-K through 12 in the City and employs approximately 79,000 teachers. DOE is required to follow the United States Environmental Protection Agency's (EPA's) Safe Drinking Water Act (SDWA), which was passed by Congress in 1974 to ensure the drinking water in schools is safe for drinking.

In September 2016, the Governor of New York State (NYS or the State) signed emergency legislation requiring all school districts in the State to test potable water systems (used for drinking or food preparation) for lead contamination and to take appropriate responsive actions if necessary. To implement this new law, the NYS Department of Health (NYSDOH) issued an emergency regulation, titled *Lead Testing in School Drinking Water* under the New York Codes, Rules and Regulations (NYCRR) Title 10, Subpart 67-4. This emergency regulation required that all NYS schools receive lead testing by October 31, 2016. DOE has categorized this testing period as the "primary testing year." In May 2018, an amendment to the *Lead Testing in School Drinking Water* regulation was signed that requires all State schools be tested for lead in 2020. However, DOE obtained permission from NYSDOH to test one-third of the schools each year for Calendar Years 2018, 2019, and 2020. DOE has categorized these three testing periods as "Cohorts."

In 2016, DOE created the Water Quality and Lead Compliance (Water Quality) unit, operating under DOE's Division of School Facilities (DSF), to address water quality issues in schools. DOE contracts with two lead testing vendors, Precision Environmental Inc. and ATC Group Services, LLC, known as environmental consultants (ECs), to collect water samples from in scope fixtures in schools. The ECs share lead testing results with DOE electronically. DOE has a quality control process to verify the accuracy of lab results before they are uploaded into DOE's Lead in Water database.

If the lab testing indicates that the lead level in drinking water for a fixture has exceeded the NYCRR's mandated action level of 15 parts per billion (ppb), DOE is required to immediately tag the fixture and remove it from service. However, classroom and restroom cold water faucets can remain in use provided that the school posts a sign indicating that the fixture is for "hand washing only."

Results

The audit found that while DOE's records reflected that it generally met applicable water testing standards, there were several notable exceptions identified that indicated the need for the agency to improve its controls over lead testing of school water and remediation efforts.

Preliminarily, although the audit found that all schools that required testing were ultimately tested, *none* of them received their primary testing by the October 31, 2016 deadline. In addition, according to DOE's Lead in Water database, the test results for the primary testing year and the

subsequent Cohorts reflected that 84 percent of schools (1,323 out of 1,574) had at least one fixture test with elevated lead levels since 2016, with 10,814 such fixtures identified during the primary testing year. In total, in excess of 1 out of every 10 fixtures tested (11 percent) had elevated lead levels at the time they were tested.

Further, the audit found that three zip codes in Brooklyn (East New York, Bushwick, and Brownsville) had 95 percent or more of their schools with at least one fixture with an elevated lead level when tested.

Delayed testing placed school students and personnel drinking water from these fixtures at risk for a longer period of time than would have been the case if the testing had been done within the initially mandated time frames.

In addition, the audit found that DOE did not ensure that ECs met certain timeliness deadlines. In response to the State's mandate that every school be tested by the end of October 2016, DOE modified and extended the ECs' contractual target time frames for submitting water test results and performing post-remediation testing to accommodate the increased volume of testing needed. With regard to submitting water test results, however, the time frame adopted by DOE did not reflect the entire process. Specifically, it omitted the period starting with the collection of samples to their submission to the lab, a portion of the process where delays were observed. Furthermore, DOE did not assemble the data necessary to monitor whether the ECs conducted the process in a timely manner. With regard to post-remediation testing, the analysis found that only 65 percent of the fixtures requiring remediation from the 2018 and 2019 Cohorts were tested timely in accordance with DOE's modified time frame. The audit also found that DOE had no evidence that it tracked the timeliness of fixture remediation and repair. In fact, the audit found fixtures pending repairs at Brooklyn schools for over three years, including 27 at one school located in Bushwick and 23 at another located in City Line.

At the same time, the audit found that: (1) water samples were generally collected in accordance with State guidelines; (2) fixtures were generally tested; and (3) required stagnation periods for testing were generally met. However, even with DOE's efforts, the audit noted some exceptions. Specifically:

- 5,188 (2 percent) out of 270,822 water samples (from 583 schools) were not collected on days when schools were in full session as recommended, which could result in higher lead results;
- 325 (<1 percent) out of 152,914 fixtures did not receive all of the required tests (while the number of exceptions are small, each one reflects an increased risk to the health of students and staff in the City's schools); and
- 15 (1 percent) of the 1,574 schools that were (open as of September 2019) did not meet the required stagnation period when they received their initial water testing.

Finally, the audit found that data in the Lead in Water database generally reconciled with the information contained in the lab reports, although instances of missing or unsubstantiated information were identified.

To address these issues, the audit made 19 recommendations that, among other things:

- DOE should ensure timely compliance with State rules and regulations pertaining to lead testing in water.
- DOE should track and monitor testing time frames, to ensure ECs are conducting the tests and submitting the results timely, and incorporate time frames for the entire process into its written internal policies and procedures.

- DOE should track and monitor the timeliness of fixture remediation and repair of out of order fixtures and follow-up with Facilities and the plumbing contractors in instances where remediation or repair is not done timely.
- DOE should follow lead testing guidelines recommended by NYSDOH and test water when school is in full session.
- DOE should ensure that fixtures which were re-tested during the summer months with elevated lead levels are retested.
- DOE should ensure that fixtures without any subsequent tests are retested.
- DOE should ensure that appropriate stagnation periods are met when accommodating schools' requests for testing on specific dates.

In its response, DOE agreed to implement 12 recommendations and partially agreed with three. DOE disagreed with the remaining four recommendations; specifically, that it enforce the post-remediation time frame with its ECs (#3); track and follow up with the ECs in instances where post-remediation tests are not timely (#4); ensure that the fixtures without any subsequent tests are retested (#14); and update its written policy on Lead Testing to document that lead samples should not be collected on Sundays and Mondays (#19).

Audit Follow-up

DOE reported that 14 recommendations have either been implemented or are in the process of being implemented and one recommendation has been partially implemented. While DOE agreed to follow lead testing guidelines recommended by NYSDOH, DOE stated that it disagreed with the part of the recommendation concerning performing non-initial testing when school is in full session, which DOE states "is not a NYSDOH recommendation." DOE continues to disagree with the remaining four recommendations (#3, #4, #14, and #19). However, the audit found that DOE needs to improve its tracking of fixture statuses and its controls over testing and remediation efforts to ensure that they are done timely. Therefore, the auditors urge DOE to implement these recommendations.

DEPARTMENT OF EDUCATION

Audit Report on Certain Life Safety Equipment and on the Automated External Defibrillators in Department of Education Schools

Audit # ME20-067A

Comptroller's Audit Library #8757

Issued: June 30, 2021

Monetary Effect: None

Introduction

This audit determined whether DOE effectively monitors the availability and functionality of certain life safety equipment and of the Automated External Defibrillators (AEDs) in its schools. DOE is responsible for educating over one million students, from kindergarten through grade 12, in more than 2,000 public schools located in over 1,500 school buildings. DOE is also responsible for ensuring that these school buildings are safe for the students, teachers, and staff.

DOE's Division of School Facilities (DSF) assigns and oversees the custodian engineers who work in DOE's school buildings. Among other things, custodian engineers are responsible for ensuring that all required prevention and preparedness steps have been taken to avoid and, if necessary, to successfully respond to fires and certain other types of emergencies in a school building. Each day, custodian engineers are required to check, among other things, that exits, stairways, and corridors are adequately lit and clear of obstructions, and that fire extinguishers are ready for use. Furthermore, on a monthly basis, custodian engineers are required to perform or arrange for more detailed inspections and tests of various equipment, including, but not limited to, fire extinguishers, sprinkler systems, elevator intercoms, and carbon monoxide detectors.

DOE requires the custodian engineer to record these inspections and tests in a DOE document known as the Fire and School Safety Log. Custodian engineers are also responsible for ensuring that individuals performing the inspections and tests have the required certifications. As an additional safety measure, DSF has a contract with Davis Technologies Group, LLC, to inspect and test the smoke detection systems in DOE school buildings twice a year, as per the New York City Fire Code.

To further enhance safety in public school buildings, New York State Education Law §917 mandates that school districts maintain AEDs on site in each school facility and arrange for staff volunteers to be trained and certified to use the AEDs as needed. DOE's Office of School Health (OSH) and the schools' principals are responsible for ensuring that DOE is in compliance with this law. OSH contracts with Emergency Skills Inc. for AED program management and emergency response training services to help the schools prepare for incidents of sudden cardiac arrest.

Results

The audit found that DOE did not consistently ensure that the required life safety equipment at 16 sampled school buildings was in place, functioning, and regularly inspected and tested by qualified personnel. DOE also did not consistently ensure that the contractor responsible for regularly inspecting and testing the school buildings' smoke detection systems had been meeting this responsibility and that buildings without smoke detection systems had at least been equipped with plug-in smoke detectors. In addition, DOE did not consistently ensure that the AEDs in its schools were up-to-date and protected in alarmed cabinets and that each school had the recommended number of certified AED responders.

The audit made 21 recommendations, including the following:

- DOE should ensure that DSF enhances its oversight of school facilities and custodian engineers such that each school building is equipped with all of the required life safety equipment, that this equipment is functional, and that this equipment is inspected and tested regularly by qualified personnel.
- DOE should address any issues concerning the availability and functionality of required life safety equipment identified in the report on the 16 school buildings visited.
- DOE should ensure that DSF enhances its oversight of the contractor responsible for inspecting and testing school buildings' smoke detection systems such that these systems are inspected and tested regularly.
- DOE should ensure that DSF and school principals enhance their oversight such that those school buildings that are not equipped with smoke detection systems are at least equipped with plug-in smoke detectors.
- DOE should ensure that OSH and school principals enhance their oversight of the schools such that each school building is equipped with AEDs that are up-to-date and stored in alarmed cabinets.
- DOE should ensure that OSH and school principals enhance their oversight such that each school within a school building has, to the extent possible, at least six certified AED responders.

In its written response, DOE agreed with most of the audit's findings and with 15 of its 21 recommendations. DOE disagreed with six recommendations: that it ensure that equipment identification numbers are affixed on or near all fire extinguisher stations; that it consider affixing equipment identification numbers on or near the interior fire alarm pull stations and emergency lights' individual battery boxes; that school buildings without smoke detection systems at least be equipped with plug-in smoke detectors; that plug-in smoke detectors be inspected and tested regularly; that it prepare written procedures concerning the inspections and tests of plug-in smoke detectors; and that it modify the Fire and School Safety Log to include a section to document the testing of plug-in smoke detectors. DOE also disagreed with the finding that its AEDs were not consistently up-to-date. After carefully reviewing DOE's response, the auditors found no basis for modifying any of the report's findings or recommendations.

Audit Follow-up

DOE reported that the 15 recommendations that it agreed with either have been fully implemented (9) or are in the process of being implemented (6). DOE also reported that it continues to disagree with the remaining six recommendations. The audit report urged DOE to reconsider these recommendations and (1) affix, for inspection and maintenance tracking purposes, equipment identification numbers on or near all fire extinguisher stations, interior fire alarm pull stations, and emergency light individual battery boxes in its school buildings, and (2) install plug-in smoke detectors as a potentially life-saving alternative in those school buildings that are not equipped with smoke detection systems, and regularly inspect and test these detectors.

DEPARTMENT OF EDUCATION

Audit Report on the New York City Department of Education's Monitoring of Its Custodial Supplies Contract with Strategic Distribution, Inc.

Audit # MH20-076A

Comptroller's Audit Library #8758

Issued: June 30, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the DOE has adequate controls in place to monitor the compliance of Strategic Distribution, Inc. (SDI) with its custodial supply management contract. DOE entered a contract with SDI to obtain on-site delivery of custodial supplies to public schools throughout the City. DOE's Division of School Facilities is charged with managing and monitoring that contract. DSF employs custodian engineers (CEs) to manage school buildings across the City. As part of its responsibilities, SDI provides DOE with two catalogs of products that range from equipment to custodial supplies needed for the day-to-day operation of DOE's school buildings.

CEs are responsible for creating custodial supply and equipment purchase orders based on the needs of their assigned schools. Items listed in the SDI catalogs and their corresponding prices are embedded in DOE's Financial Accounting Management Information System (FAMIS), which allows CEs to place their orders through the system. As reported in FAMIS, DOE purchased 272,061 custodial items valued at \$100,093,447 for the period July 1, 2018 through June 30, 2020.

Results

This audit found that DOE does not effectively monitor whether SDI is following key terms of its custodial supply management contract and so needs to improve its controls. The audit identified the following deficiencies in DOE's monitoring of the SDI contract, including:

- DOE did not enforce the requirement that SDI submit certain management reports. As a result, DOE is less able to effectively identify trends or patterns meriting further investigation. DOE also waived the requirement that SDI submit a semi-annual contract review report that highlighted key performance areas;
- DOE was unable to provide evidence of any reconciliation of the data contained in the reports that SDI did submit to obtain assurance that the reports were accurate; and
- DOE had no evidence that it performed price analyses to assess whether it paid reasonable prices for catalog items and, if not, seek voluntary price reductions from SDI.

However, the audit found that DOE did not pay prices above those agreed to in the contract and paid SDI only for those goods that CEs certified were received. In addition, by embedding the SDI catalogs in FAMIS, DOE is now able to maintain detailed payment records for its custodial supplies.

Nonetheless, as a result of the weaknesses this audit identified, there was an increased risk that DOE may have been paying more than it should for custodial items. In a related matter, the audit found that DOE did not sufficiently document its reasons for the performance evaluation ratings it gave SDI.

The audit made 10 recommendations, including:

- DOE should enforce the contract requirement that SDI submit four types of management reports. Specifically, DOE should require that SDI submit to it the Quarterly Spend Report and the Accuracy Detail Analysis Report.
- DOE should ensure that modifications made to contract terms are formally documented in writing as required by its Procurement Policy and Procedures Guidelines.
- DOE should utilize the data contained in SDI's management reports and reconcile that data with the data contained in its own records to ensure that it is getting accurate information about contract performance and to address any reporting and/or performance deficiencies identified through such reconciliations.
- DOE should periodically perform pricing surveys to ascertain whether it can identify any catalog items that can be purchased elsewhere at a savings of 20 percent or more.
- For the evaluations to be more meaningful, DOE should ensure that evaluations prepared on SDI's performance are detailed, and that they specify—if and as applicable—those areas of the contract that the vendor is following and the areas that require further improvement.

In its response, DOE agreed with 8 of the audit's 10 recommendations and disagreed with 2 recommendations. Specifically, DOE disagreed with the audit's recommendation that it should require SDI to provide the actual price for each catalog item separate from expenses incurred associated with administering the contract; as well as the recommendation that DOE should establish and send monthly/quarterly evaluations or surveys to the CEs and Principals to obtain feedback on vendor performance.

Audit Follow-up

DOE reported that it has either implemented or is in the process of implementing the eight recommendations that it agreed with. DOE continues to disagree with the remaining two recommendations. However, both during this audit and in its response, DOE failed to identify how it can conduct pricing analyses for custodial items without knowing the actual prices that SDI is charging the agency for those items. In addition, the feedback system referenced by DOE does not aggregate all complaints received or their resolutions nor does it elicit or capture meaningful feedback from all CEs and Principals on the vendor's performance, apart from any complaints they may have logged concerning individual issues. Therefore, the auditors urge DOE to reconsider and implement these recommendations.

DEPARTMENT OF EDUCATION

Audit Report on the Safety Measures Implemented by the New York City Department of Education in Response to the COVID-19 Pandemic

Audit # MH21-077A

Comptroller's Audit Library #8761

Issued: June 30, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether DOE: (1) identified the specific benchmarks for meeting and maintaining the cited standards for in-person instruction during the COVID-19 pandemic; (2) developed procedures for meeting those benchmarks; and (3) established an adequate framework to monitor whether those procedures are being followed.

DOE employs approximately 79,000 teachers and provides primary and secondary education to over one million students from early childhood through 12th grade, in 32 school districts. Due to the COVID-19 pandemic, on March 16, 2020, in-person instruction was suspended at all schools citywide. Shortly thereafter, DOE schools transitioned to remote instruction for the rest of School Year 2019-2020.

As the COVID-19 pandemic continued, for the start of School Year 2020-2021, DOE began the school year by offering a cohort-based approach whereby students would rotate between in-person and remote instruction. In connection with its phased resumption of in-person instruction during the pandemic, DOE established general standards for ensuring that in-person instruction at its schools could be conducted in a safe manner. This audit focused on DOE's standards related to enhanced cleaning and disinfection, the provision of necessary supplies—including personal protective equipment (PPE)—proper air quality/ventilation within school buildings, and nursing coverage at each school.

Results

This audit found that DOE identified specific benchmarks for establishing whether schools have met DOE's cited standards for being open for in-person instruction and developed procedures for its school-based personnel to meet those benchmarks. However, overall, DOE had not produced sufficient evidence that it can reasonably ensure that the agency's COVID-19 procedures, particularly those relating to cleaning, disinfection, and air quality, were being carried out on a consistent basis in its hundreds of individual school buildings throughout the City. These control weaknesses limit DOE's ability to verify that its COVID-19 procedures are being followed and could lead to a false assurance of system-wide compliance, which in turn could increase the risk to some of the students and staff whom the procedures are intended to protect.

Specifically, this audit found that a key procedure relating to air quality within a school—the measurement of carbon dioxide levels with an indoor air quality (IAQ) monitor—is only optional, rather than a required aspect of DOE's risk-mitigation procedures, and as such had concerns about its effectiveness as an internal control.

The audit also found that DOE had not established an adequate framework of controls to monitor whether its procedures are being carried out. Specifically, DOE did not identify sufficient mechanisms to enable independent verification of whether its procedures are being followed in practice nor did DOE's management establish sufficient mechanisms to enable confirmation of whether supervisory staff are monitoring the implementation of COVID-19 procedures.

To address these issues, the audit made seven recommendations for DOE's Division of School Facilities (DSF) and the Division of School Climate and Wellness (DSCW), which included the following:

- DSF should implement a procedure for mandatory readings of carbon dioxide levels in indoor areas, such as classrooms, and require that such readings be adequately documented.
- DSCW should develop a mechanism to enable it to confirm that nursing supervisors are fulfilling their responsibility to ensure that schools have adequate nursing coverage.
- DSF should consider establishing a set schedule for Deputy Directors to visit the schools assigned to them and a mechanism for ensuring that those visits are made.
- DSF should consider requiring that Deputy Directors certify their findings when they visit schools to ascertain the schools' compliance with COVID-19 procedures.

In its response, DOE generally agreed with the recommendation directed to DSCW and disagreed with the six recommendations directed to DSF. After carefully considering DOE's response, the auditors found no basis to modify either the report's findings or its recommendations.

Audit Follow-up

DOE reported that the recommendation that DOE agreed with concerning adequate nursing coverage in schools was implemented prior to the audit report's recommendation. DOE also stated that it continues to disagree with the remaining six recommendations.

In its response to the audit recommendations that it disagreed with, DOE missed the main point of the audit's findings which is that there is a lack of central oversight by DOE central management to ensure that the school custodians follow COVID-19 related procedures to ensure the health and safety of the students and staff in the school community. DOE officials mentioned a multi-layered prevention strategy to mitigate the risk of transmission of the virus; however, there is no assurance by DOE central management that the steps outlined in their multi-layered strategy are being followed, which can place the health and safety of the students and staff at risk. The auditors strongly urge DOE to reconsider its position and implement the suggested recommendations.

DEPARTMENT OF EDUCATION

Audit Report on the Department of Education's Compliance with Health and Safety Requirements for School Cafeterias (Manhattan)

Audit # SZ18-090A

Comptroller's Audit Library #8762

Issued: June 30, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether DOE complied with applicable laws and regulations regarding health and safety conditions of school cafeterias. DOE provides primary and secondary education to over one million pre-kindergarten to grade 12 students and provides meals free of charge throughout its 2,707 public school cafeterias, located within more than 1,800 public schools. These audits are performed to ensure that City agencies protect the safety and health of those who use City facilities.

Results

This audit found that DOE generally did not maintain most of the 30 Manhattan-based school kitchens and cafeterias auditors visited at the standards its own policies and procedures required. Although the auditors found that DOE's designated advisors and quality assurance staff periodically inspected the schools' kitchens and cafeterias, and that DOE generally complied with training and certification rules for school food service staff, they nevertheless identified unsatisfactory conditions at 27 of 30 sampled DOE kitchens and cafeterias (90 percent). The deficient conditions included unsanitary food preparation areas, evidence of pests, broken equipment, and food held and served at unsafe temperatures. Consequently, DOE was not in overall compliance with Health Code regulations and DOE's Food Safety Program at those schools.

Additionally, the audit found that DOE did not consistently comply with Section 23-702 of the NYC Administrative Code, which requires DOE to post on its website the results of the Department of Health and Mental Hygiene's (DOHMH's) inspections of kitchens and cafeterias in the schools, by district. A review of DOE's website found that for School Year 2018-2019, DOE did not post *any* DOHMH inspection reports for 250 of DOE's 461 schools in Manhattan (54 percent). During visits to 30 sampled schools, the auditors found evidence that although DOHMH had inspected their food service areas and provided all 30 schools with the inspection reports, DOE had posted the DOHMH inspection reports for only 24 of them (80 percent) on its website.

To address the issues raised by this audit, the audit recommended eight measures, specifically, that DOE:

- Periodically retrain staff so they are cognizant and periodically reminded of current food safety and health regulations and practices.
- Ensure that cafeteria and kitchen employees verify that hot and cold food is held and served at the prescribed temperatures under DOE's and DOHMH's guidelines.
- Ensure that thermometers are used during all food preparation processes, including cooking, cooling, reheating, and holding.
- Ensure that cafeteria and kitchen employees are aware of the working condition of all food service equipment, that the agency tracks the related maintenance, repair, and replacement requests, and that the responsible units promptly resolve them.

- Ensure that kitchen and cafeteria employees follow DOHMH Food Protection regulations relating to hygiene, including the use of approved gloves and other approved barriers to eliminate bare hand contact with food being served.
- Ensure that the kitchen staff clean all range hoods monthly and log the relevant information in accordance with DOHMH and DOE requirements.
- Ensure that its website contains inspection results covering the required three-year period.
- Coordinate with DOHMH to improve the functionality of both agencies' School Food Inspection websites so all inspection reports are publicly available and readily searchable as required by law.

In its response, DOE agreed with six of the audit's eight recommendations and stated that several are "consistent with its practices and longstanding policies." DOE disagreed with recommendations #4 and #8. Regarding recommendation #4, to ensure that all cafeteria and kitchen employees are aware of the working condition of all equipment and that DOE promptly tracks requests for maintenance, DOE stated that it maintains a highly reliable system for tracking service requests. For recommendation #8, to coordinate with DOHMH to modify the design and improve the functionality of the School Food Inspection websites, DOE stated that inspections are readily accessible to the public on its website. DOE also stated, "We support the goals of the audit and largely accept the recommendations outlined in the report."

Audit Follow-up

DOE reported that it has implemented the six recommendations that it agreed with and continues to disagree with the remaining two recommendations. However, DOE should implement these recommendations as they are based on the auditors' observations during the audit.

DEPARTMENT OF EDUCATION

Audit Letter Report on the New York City Department of Education's Compliance with Local Law 33 of 2019 Regarding the Reporting of Its Policies and Goals of School Bus Transportation Services

Audit # SZ19-120AL

Comptroller's Audit Library #8745

Issued: June 22, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether DOE has complied with Local Law 33 of 2019. Local Law 33 requires DOE to:

- Report publicly and to the City Council twice a year: (a) how school bus routes are determined, DOE's goals for the length of time a school bus should take to complete its route, and other goals relating to school bus services; and (b) names of school bus vendors that, respectively, completed and failed to complete dry runs of their routes before the first day of school as required by contract;
- Share with parents or guardians, before the start of the school year, information pertaining to their children's school bus routes, scheduled arrival and departure times, the vendor assigned to such routes, how a parent can appeal or make a request about a route, and information that relates to Pre-K students receiving school bus services; and
- Inform parents or guardians daily whether children's school buses are late in arriving at or departing their schools.

Results

The audit found that DOE partially complied with Local Law 33. DOE submitted its first and second biannual report regarding school bus routes, and both reports are available on DOE's InfoHub website. However, while DOE issued its first report on school bus routes by October 31, 2019 as required, DOE did not issue its second report by April 30, 2020 as required. Instead, DOE issued its second report on school bus routes in January 2021, approximately eight months late. The audit noted COVID-19's impact requiring suspension of school bus transportation services in March 2020 when schools were closed. However, DOE's second report was required to contain data for only July 1, 2019 through December 31, 2019, a period in which it provided school bus service which was not affected by the subsequent suspension of service.

Additionally, the third report on school bus routes, which was to cover the period of January 1, 2020 through June 30, 2020, was due by October 31, 2020, but had not been issued by that date, or by the time the audit work was completed and the results reported to DOE via the preliminary draft letter report on May 13, 2021. Although COVID-19 halted school bus services between March 2020 and June 2020 while schools were closed, DOE should have had reportable data regarding part of the relevant reporting period, specifically, January and February 2020, two months in which school bus transportation services were available to eligible students.

The audit, however, found that DOE developed and utilizes a web-based application called NYC Schools Account (NYCSA) to electronically share and provide parents with current transportation assignments and information regarding school bus routes. NYCSA provides real-time bus information and service changes for school buses and allows access to details of the bus schedule and route, indicates the student's school and transportation service type, and provides the

school's Transportation Coordinator contact email and phone number. It also provides the drop off time, pickup time, and school bus vendor assigned to the route.

To address the above-noted issues, the audit made the following two recommendations, that DOE:

- Maintain and where warranted improve its compliance with Local Law 33 to ensure communication of specific information regarding school bus transportation services to and with parents and guardians of students who receive school bus services.
- Ensure that its reports on school bus routes are issued and posted on its website by the required dates in accordance with Local Law 33.

DOE agreed with both audit recommendations.

Audit Follow-up

DOE reported that “it will make every effort possible going forward to issue all reports and information on time.”

DEPARTMENT OF EDUCATION

Audit Letter Report on the New York City Department of Education's Compliance with Local Law 34 of 2019 Regarding Reports on School Bus Transportation Services and School Bus Delays

Audit # SZ20-069AL

Comptroller's Audit Library #8746

Issued: June 22, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether DOE has complied with the requirements of Local Law 34 of 2019. Compliance with Local Law 34 requires that DOE: (1) report twice a year on its school bus services and delays to the New York City Council; and (2) post a copy of each semiannual report on its website.

On February 12, 2019, the City Council enacted several pieces of legislation, including Local Law 34, to increase transparency of DOE's Office of Pupil Transportation (OPT) operations, oversight of school bus activity, and the safety and efficiency of school bus services. The legislation followed a series of reports and complaints from parents and educators concerning school bus services, including among other things no-show buses, missing students, significant delays, and concerns about school bus drivers. Moreover, a heavy snowstorm in November 2018 exposed additional weaknesses in the City's school bus system.

Results

The audit found that DOE partially complied with Local Law 34. The reports DOE submitted generally contained the information the law required. However, the audit found that DOE was late in submitting its required second and third sets of reports, which were issued, respectively, while the audit was underway, and shortly before the exit conference, as detailed below.

DOE submitted its first and second reports regarding school bus transportation services and school bus delays to the City Council, and both reports are available on DOE's InfoHub website. However, while DOE's first report on school bus transportation services and its first report on school bus delays were issued by October 30, 2019 as required, the audit found that DOE's second set of reports on those topics was not issued or posted on its InfoHub website by the April 30, 2020 deadline. Instead, DOE issued those reports in January 2021, approximately eight months late. Auditors were aware of COVID-19's impact requiring suspension of school bus transportation services in March 2020 when schools were closed. However, DOE's second reports under the Local Law were supposed to reflect data for only July 1, 2019 through December 31, 2019, which should not have been affected by the subsequent suspension of service.

In addition, the third set of reports, that covered the period of January 1, 2020 through June 30, 2020, was due by October 31, 2020, but neither of those reports was issued by that date, or by the time the audit work was completed. Although school bus services were suspended from March 2020 and June 2020, information should have been available on time for January and February 2020 when school bus services were in operation.

To address these issues, the audit recommended that DOE continue to maintain and where warranted improve its compliance with Local Law 34 to ensure its reports on school bus transportation services and delays are submitted timely to the City Council and posted timely on its website in accordance with Local Law 34.

DOE agreed with the audit recommendation.

Audit Follow-up

DOE reported that “it will make every effort possible going forward to issue all reports and information on time.”

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Audit Report on the Department of Environmental Protection's Administration of the Exemption from Water and Sewer Charges Granted to Property Owners

Audit # SR19-079A

Comptroller's Audit Library # 8743

Issued: June 17, 2021

Monetary Effect: Actual Revenue: \$743,391

Potential Revenue: \$1,558,191

Introduction

The objective of this audit was to determine whether the Department of Environmental Protection (DEP) is properly administering the exemption from water and sewer charges granted to property owners and requiring property owners to recertify for the exemptions.

DEP delivers 1 billion gallons of drinking water on average each day to the City's 8.3 million residents, 200,000 businesses, and thousands of schools and other institutions. DEP maintains the City's water supply system, which includes 19 reservoirs and 3 controlled lakes situated north and west of the City. This upstate water system also provides about 110 million gallons of drinking water each day to approximately one million residents in the counties of Westchester, Putnam, Orange, and Ulster, in addition to the water it provides to the residents, businesses, and institutions of the City. DEP also protects the City's environment by treating an average of 1.3 billion gallons of wastewater per day at 14 water pollution control plants.

DEP is responsible for monitoring and controlling customers' connections to the City's water and sewer systems, reading water meters, and charging and collecting water and sewer fees from property owners in the City and the surrounding communities that DEP serves. Pursuant to New York City Water Board regulations, DEP can back-bill accounts for up to four years but is prohibited from billing for a previously unbilled service period or upwardly adjusting a previously billed charge more than four years after the service covered by the charge was provided.

DEP is mandated by the New York City Charter to determine the water and sewer charges for properties using the municipal water and sewer systems. According to DEP, New York State (State) law establishes exemptions from water charges for 17 types of organizations that may qualify, and accordingly, they receive exemptions from DEP for water and sewer charges. DEP grants the exemptions from such charges under the conditions defined in the State law and the New York City Administrative Code. To obtain an exemption, qualifying organizations must submit a notarized *Application for Exemption from Water and Sewer Charges* to DEP's Bureau of Customer Services - Exemption Unit, which is responsible for reviewing the application and determining the organization's eligibility.

A water and sewer exemption is not permanent since it is based on the usage and organization using the building. Accordingly, exemption statuses are subject to periodic recertification at the request of DEP. Once DEP notifies an organization that its water and sewer exemption is subject to review for recertification, the organization is required to notarize and file an application to continue receiving the exemption. Failure to comply with DEP's recertification request may result in an exemption being revoked. DEP can deny or revoke an exemption for any of the following reasons:

- Incomplete documentation;
- Organization does not qualify as the exempt category for which it applied;
- Organization type is not an exempt category;

- No NYC Department of Finance (DOF) Property Tax Exemption;
- Does not meet funding requirements;
- Non-compliant with metering, ownership, property use, or caretaker requirements; or
- Access denied (DEP inspection of property cannot be completed).

DEP's Bureau of Customer Services manages 835,000 water and sewer customer accounts, which included 4,557 accounts related to exemptions granted to property owners as of December 3, 2018.

Results

DEP generally granted eligible organizations in New York City water and sewer exemptions in accordance with its policies and procedures and with the New York City Water Board Water and Wastewater Rate Schedule. However, the audit identified 265 accounts that appeared to be ineligible to receive the water and sewer exemptions that DEP had granted to them because they were missing proof of tax-exempt status, had a change of ownership, did not qualify under any of the 17 types of exemptions established by the previously-cited State law, or did not meet the requirements established in DEP's Application for Exemption from Water and Sewer Charges.

After the auditors informed DEP of their preliminary findings, the agency reviewed the 265 above-mentioned accounts and determined that it would revoke each of their exempt statuses. Of the 265 accounts whose exemptions DEP revoked:

- 107 were back-billed by DEP for \$1,253,618;
- 69 were not back-billed by DEP because it determined that the accounts were either inactive or that the responsible organizations were already being charged for their water and sewer usage through different accounts; and
- 89 were not back-billed by DEP at its discretion because it determined that the accounts had been and were still being used for exempt purposes. However, their exemptions were revoked because they were missing some of the required documentation necessary to establish their eligibility for the exemption. Accordingly, since the accounts were missing eligibility documentation, DEP could have back-billed them for up to four prior years' of improperly granted exemptions and potentially recovered as much as \$1,047,969 in revenue.

The audit also found that DEP had not previously conducted a timely review of 124 of the 265 accounts whose exemptions DEP revoked as a result of our audit. Consequently, DEP lost the opportunity to collect additional revenue of as much as \$2,369,488 because the charges would have applied to water and sewer usage that predated DEP's four-year limit on back-billing.

The audit resulted in nine recommendations, that DEP should:

- Continue to track outstanding charges for water and sewer usage.
- Ensure that it collects the remaining \$510,227 that it back-billed to 107 customers as a result of this audit.
- Ensure, before granting an exemption, that the applying organization submits the required documentation in accordance with DEP's *Application for Exemption from Water and Sewer Charges*.
- Ensure that it grants exemptions only to organizations that meet all the requirements in accordance with DEP's *Application for Exemption from Water and Sewer Charges*.

- Establish, subject to Water Board approval, written policies and procedures that set forth the circumstances in which DEP should back-bill accounts whose exemptions have been revoked and clearly detail in the procedures how the pertinent information and resulting determination should be documented and recorded in its billing system.
- Review the 89 accounts whose exempt status was revoked and reconsider whether they should be back-billed for up to four years for a total of \$1,047,969. In any case in which DEP chooses to forgo back-billing for all or any part of the full four-year period the rules allow, DEP should document the specific justification in the Browser Customer Information System (BCIS). Further, DEP should document in the relevant BCIS customer account records its justification for back-billing any of the properties this audit identified for only two years and not four years.
- Review accounts in a timely manner to ensure the agency timely back-bills accounts that are ineligible for exemptions to prevent further revenue losses based on its four-year limit on back-billing.
- Consider using an automated system that would alert DEP that an account is due for the two-year recertification.
- Consider requiring the owners of the exempt properties to file for a recertification every two years.

In its response, DEP generally agreed with the audit's findings and stated that it is "pleased with the positive results of your audit and will take care to ensure the continued progress with managing the exemption process and billing properties for water and sewer usage accurately."

Audit Follow-up

DEP reported that six recommendations have been implemented and one recommendation is in process. DEP stated that the new billing system will ensure that the accounts will be billed every two years and that it continues to bill for the outstanding \$510,227. DEP stated that it disagrees with and will not implement the remaining two recommendations to establish written policies for back-billing accounts and document justification for not back-billing the 89 accounts whose exempt status was revoked because "the current policies are sufficient."

However, DEP should establish, subject to Water Board approval, a written policy that indicates under what circumstances the agency should back-bill accounts whose exemptions have been revoked to ensure that DEP staff have clear, correct, and consistent guidance and to ensure that its practices are appropriate and authorized.

Further, it is inappropriate for DEP not to charge ineligible properties for water and sewer services. Therefore, the auditors reiterate the recommendation that DEP reconsider its decision and back-bill the 89 accounts for up to four years for a total potential revenue in the amount of \$1,047,969, and continue to urge DEP to document its decisions for each of the 89 accounts where it decides not to back-bill the full amount that should have been charged to help ensure the appropriateness of its decisions and consistency in agency actions.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Audit Letter Report on the New York City Department of Environmental Protection's Billing of City-Owned Properties for Water and Sewer Usage

Audit # SR19-103AL

Comptroller's Audit Library #8726

Issued: March 17, 2021

Monetary Effect: Potential Revenue: \$153,633

Introduction

The objective of this audit was to determine whether DEP is properly billing and collecting outstanding water and sewer usage fees from City-owned properties.

DEP is responsible for, among other things, reading water meters and charging property owners City fees related to water and sewer usage that are established by the New York City Water Board, an entity created by State law independent of DEP. The revenue DEP collects through water and sewer payments funds the City's water and sewer infrastructure.

City agencies occupy and use thousands of City-owned properties to carry out their responsibilities, and the City pays an annual fee for its own water and sewer usage, as described below. At the behest of the City, in March 2007, Amawalk Consulting Group LLC (Amawalk) prepared a report of City agencies' water and sewer usage, in which it quantified the volume of water they consumed. Based on the usage rate reflected in that report, the New York City Water Board, in consultation with Amawalk, established the water and sewer charge for the City for that year. In each succeeding year, DEP has relied on the Amawalk report's "usage rate" as the City's amount of consumption, and multiplied that by a separate "charge rate" established by the Water Board to determine the amount due from the City.

DEP's Bureau of Customer Services manages 835,000 water and sewer customer accounts, which include 3,428 accounts related to metered City-owned properties. DEP sends one bill annually to the City's Office of Management and Budget (OMB) for all of the water and sewer charges related to City-owned properties. For Fiscal Year 2019, DEP billed OMB \$113,926,964 for the City's water and sewer usage.

Results

The audit found that DEP included in its list of 3,428 metered City-owned accounts a number of properties that were not owned by the City in contravention of guidance from the New York City Water Board and without any established DEP procedures and authority. Specifically, the audit found that in its list of 3,428 metered City-owned accounts, DEP included 38 properties that the City had leased from private owners, and thus charged the City for these accounts.

Moreover, the audit's review of DEP's billings for all City-owned and leased properties listed on the City's Department of City Planning's website found 517 privately-owned properties leased to the City that were *not* part of the annual City rate but were instead billed to their private owners. DEP officials informed the auditors that some of these properties should have been part of the annual City rate.

The audit additionally found that 216 out of the 3,428 metered City-owned accounts involved properties classified as residential buildings in classes A, B, C, or D, which apply to one-family residences, two-family residences, three- to six-family residences, and elevator apartments, respectively. Through further review, the audit found entries in DEP's account records indicating changes of ownership from the City to private owners at 18 of those 216 properties, which raised

the issue of whether DEP had continued to bill the City, potentially incorrectly, for water and sewer usage at properties that appeared to have changed to private ownership.

In addition to the above-mentioned audit findings, the auditors identified 19 questionable accounts that appeared to have had changes of ownership that would have rendered them ineligible for inclusion in DEP's annual charge to the City for water and sewer usage. After the auditors informed DEP, the agency reviewed these 19 accounts they questioned and provided information that enabled the auditors to verify that 16 of the 19 accounts were either properly billed or were inactive. However, as to the remaining 3 accounts, DEP's information reflected that it had erroneously billed the City for 2 properties and that it was attempting to collect back-charges from the private owners, and that DEP planned to inspect and follow up as appropriate at the remaining property. As a result of the auditors' inquiry and the agency's subsequent review, DEP billed the private owners for up to four years of back payments totaling of \$153,633.

Finally, the audit found that the City's current rate for water and sewer usage is based on a formula that relies on 16-year-old data and has not been updated to reflect changes in City agencies' headcounts, clients served, and operations. Specifically, in its 2007 report, Amawalk used data reflecting the numbers of agency employees, persons served, facilities used, and other relevant information from the 2005 Mayor's Management Report. The company also obtained the numbers of City agency personnel working in leased spaces, by location, from OMB and the Department of Citywide Administration Services (DCAS) as of approximately 2007.

The audit resulted in four recommendations, specifically, that DEP should:

- Follow the direction of the New York City Water Board's Water and Wastewater Rate Schedule and properly charge the property owners for water and sewer usage. DEP should request input from the Water Board and written authorization for any digression from the rules and the Water Board's published rate schedule.
- Establish, subject to Water Board approval, written policies and procedures that set forth under what circumstances, if any, charges for water and sewer usage for privately-owned properties leased by the City should be sent directly to the City. DEP should clearly detail in the procedures how this information should be determined and recorded in its billing system. The procedures should also include how charges will revert to the private property owners in the event the lease is no longer in effect.
- Ensure that a property's transfer of ownership is reflected accurately and timely in DEP's accounts and monitor this process to ensure that the proper owner is charged appropriately for water and sewer usage.
- Update its population data when calculating the City charge for water and sewer usage. In this regard, the current number of City employees, those working in City-owned properties, and those working in City-leased properties should be used in determining the cost of water and sewer usage for City properties.

In its response, DEP did not directly address two of the four recommendations and generally agreed with the remaining two recommendations, stating that the audit "identified several areas in which DEP can make improvements in its processes" and that DEP is "pleased with the positive results of [the] audit and will take care to ensure the continued progress with reducing estimated billing for water and sewer charges and billing properties accurately."

Audit Follow-up

DEP reported that three recommendations have either been implemented or are in the process of being implemented. DEP also stated that it disagreed with and will not implement the remaining recommendation. DEP stated that “there is no need for the written policies to address every potential scenario.”

DEP lacks written authorization from the Water Board to include any privately-owned properties in the City’s charge, and its practices with respect to privately-owned properties leased to the City are internally inconsistent. The auditors therefore urge DEP to establish written policies and procedures, subject to Water Board approval, that would incorporate each step of the billing process.

FIRE DEPARTMENT OF THE CITY OF NEW YORK

Audit Report on Ambulance Transport Billings Provided by R1 RCM Inc. for the Fire Department of the City of New York

Audit # SR18-122A

Comptroller's Audit Library #8734

Issued: April 16, 2021

Monetary Effect: Gross Billing Loss of \$153,844

Introduction

The objective of this audit was to determine whether R1 RCM Inc. (R1) is performing its services in accordance with its Fire Department of the City of New York (FDNY) contract.

FDNY, the largest fire department in the United States, protects the lives and property of City residents and visitors as first responders to fires, medical emergencies, and conditions threatening public safety, including natural disasters and terrorist acts. FDNY, through its Emergency Medical Services (EMS), is also the City's primary provider of pre-hospital emergency care and ambulance transport. The New York City Charter grants FDNY "the power and authority to provide general ambulance services, emergency medical services and other response services necessary to preserve public health, safety and welfare, and to perform any functions relating to the provision of such services."

FDNY EMS responds to over one million calls for medical assistance each year through the City's emergency 911 telephone system. Once they make contact with a patient, FDNY EMS crews utilize mobile tablets to enter and document pertinent information about each patient into an electronic pre-hospital care report (ePCR), whether or not they transport the patient to a hospital. That information is then uploaded into FDNY's Health EMS system (HEMS).

The Rules of the City of New York authorize FDNY to charge its patients and their insurers for EMS ambulance transport service provided through the City's 911 system to help defray the City's cost of providing these services. FDNY has a contract with Advance Data Processing Inc., d/b/a Intermedix, for the provision of ambulance transport invoicing and collection services for a seven-year term ending in January 2022. On May 8, 2018, R1 acquired Advance Data Processing Inc.

Results

R1 generally adhered to its contractual requirements related to ambulance transport invoicing and collection services. The audit's review of a sample of 254 records from HEMS for transports occurring in Fiscal Year 2018 found that R1 appropriately created and billed patient accounts for those ambulance transports. Specifically, the audit found that R1 billed amounts at the correct level of service (Advanced Life Support or Basic Life Support), for the provision of oxygen, and for mileage, and that it made timely submissions of claims and invoices to insurance companies and self-payers, respectively, in accordance with the provisions of the contract.

However, the audit identified several errors that indicated areas of weakness in R1's and FDNY's procedures that should be strengthened. Specifically, the audit found that R1 incorrectly applied three patients' payments by paper check to the wrong patients' accounts. Compounding two of those three errors, R1 inappropriately referred one paying patient's account to R1's collection attorneys and erroneously invoiced another patient for a payment the patient had already paid, resulting in a double-payment.

The audit also found that FDNY's HEMS did not timely export 213 ePCRs to R1's billing system, a failure that FDNY discovered as a result of the audit—21 months after EMS delivered the

associated services. The late discovery that the 213 service-records had not been imported into R1's system foreclosed FDNY's opportunity to have R1 bill \$153,844 for 165 of those service-records, all involving ambulance transports, because FDNY deems such charges billable for only one year from the date of service.

The audit resulted in five recommendations, specifically, that FDNY should:

- Institute policies and procedures to ensure, and document R1's written confirmation, that all ePCRs are successfully and timely exported from HEMS into R1's billing system.
- Update its policies to include criteria for processing of accounts that were exported and/or imported outside of the timely filing period.
- Ensure that R1 continues to perform its due diligence in accordance with the Contract to determine the patients' demographics in any instance in which they are missing from the ePCRs.
- Ensure that R1 develops a review and quality assurance protocol to ensure that it applies payments received in paper check form to the correct accounts.
- Ensure that R1 reviews and compares the daily receipt import volume of ePCRs in its billing system with FDNY's daily export volume from HEMS to determine whether all ePCRs recorded in HEMS were successfully transferred to R1.

In its response, FDNY officials agreed with all five of the audit's recommendations and stated they have "already taken steps to implement some of them."

Audit Follow-up

FDNY reported that all of the audit recommendations have been implemented.

HEALTH + HOSPITALS

Audit Report on New York City Health + Hospitals' Oversight of Its Auxiliaries

Audit # FP20-095A

Comptroller's Audit Library #8740

Issued: June 15, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether New York City Health + Hospitals (H+H) implemented sufficient control procedures to effectively monitor the performance and fiscal activities of its Auxiliaries.

H+H operates the largest public healthcare system in the United States. Through multiple locations and facilities, H+H provides inpatient, outpatient, and home-based services in all five boroughs of the City. Among other things, H+H manages 11 acute care hospitals which provide a wide range of services, including trauma care, specialties services, and mental health services.

Funds used to support H+H's operations come from a variety of sources, including not-for-profit auxiliary organizations (Auxiliaries) established to assist hospital facilities in raising funds to be used for the procurement of goods and services and to enhance their patient care. H+H's current health system consists of 22 Auxiliaries, including the Children of Bellevue, Metropolitan, and Queens Auxiliary.

The creation of Auxiliaries and their relationship to H+H is recognized in H+H's by-laws. The Auxiliaries are required to follow H+H's "Operating Procedure 10-20" and work closely with their associated hospital facilities to provide funds to enhance patient care. As reported in the previously released *Audit Report on the Financial and Operating Practices of the Children of Bellevue, Inc.* (FP19-100A), issued June 23, 2020, auditors found that the Children of Bellevue did not follow the latest version of H+H's Operating Procedure 10-20. Following that audit, the Comptroller's Office commenced this audit to further review the extent of oversight H+H provided to its 22 Auxiliaries.

Results

The audit found that H+H did not implement sufficient oversight procedures to properly oversee its numerous Auxiliaries. Specifically, the audit found that H+H did not execute agreements with any of its Auxiliaries to govern their operations, including their fundraising activities and any other activities intended to enhance patient care. In addition, H+H did not enforce its operating procedure 10-20, dated November 1, 2010. H+H stated that it considered this operating procedure outdated and chose to no longer enforce it. Therefore, for Calendar Years 2018 through 2020, H+H did not have current operating policies for the Auxiliaries to follow. On April 19, 2021, H+H updated its operating procedure. However, during the audit scope period, no operating procedure was in effect and H+H only had the Auxiliaries' finalized financial statements as a possible source of detailed written information about their activities. However, the finalized financial statements provided insufficient information since they only enabled a retrospective view of the entities and omitted key pieces of information, such as a review of the internal control structure. Moreover, submission of these financial statements was delayed at least a year and a half after the close of Calendar Year 2018. As of the date of the audit report's issuance, only 18 of the 22 Calendar Year 2018 financial statements had been received by H+H.

To address the issues raised by this audit, the audit recommended that H+H should:

- Execute written agreements with all Auxiliaries to provide the necessary guidance, restrictions, reporting requirements, and other critical stipulations;
- Review policies and procedures applicable to all Auxiliaries to ensure that:
 - each Auxiliary operates in an effective and efficient manner and in the best interest of the hospital facilities;
 - a sufficient control structure is emphasized and required as a component of each Auxiliary's operations; and
 - all operational and financial positions and major events of the supporting organizations are communicated to H+H in a timely manner;
- Ensure the timely completion and release of all Auxiliary finalized financial statements; and
- Expand the oversight procedures of reviewing finalized financial statements to include practices that would allow H+H to assess each Auxiliary's performance and identify areas of concern throughout the year.

In its response, H+H disagreed with two audit recommendations and stated that the other two recommendations had already been addressed. H+H disagreed with the recommendations that it execute written agreements with all Auxiliaries, and for it to expand oversight procedures. H+H further stated in its response that “[u]nfortunately, the Draft Report exclusively focuses on H+H’s prior dealings with its Auxiliaries and takes no account of the changes set out in its new OP and that have been phased into Auxiliary operations over the last several years, nor does it acknowledge the significance of the legal independence of the Auxiliaries. Thus, H+H can agree with many of the Draft Reports findings as to the past but object to them as being inapplicable to H+H’s current state. We are pleased that we have already taken many of the steps the Comptroller would recommend, all of our own volition, and would be gratified by the Comptroller’s recognition of this hard work.”

Audit Follow-up

H+H reported that it has either implemented or is in the process of implementing the two recommendations that it agreed with. H+H stated that the new CPA firm is in the process of completing audits of the Auxiliaries’ financial statements. H+H continues to disagree with the remaining two recommendations. Specifically, H+H disagrees with the recommendation that it execute written agreements with each Auxiliary, stating, “As noted in the Auditor Comment, the By-laws state that the purposes and functions of the Auxiliaries should be clearly delineated; however, that does not necessarily require separate agreements with each Auxiliary.” In addition, H+H continues to disagree with the recommendation that it expand oversight procedures of reviewing finalized financial statements to include practices that would allow H+H to assess each Auxiliary’s performance and identify areas of concern throughout the year. As per H+H, “NYC Health + Hospitals continues to disagree with this recommendation, and disputes the assertion in the Auditor Comment that ‘financial irregularities in the Auxiliaries operations can potentially have a negative impact on [the System] because the Auxiliaries raise funds for [the System].’” It further states that “[t]he amount of funds raised by the Auxiliaries is negligible in comparison to the financial stature of NYC Health + Hospitals.”

H+H should reconsider and implement both recommendations. As stated, since the Auxiliaries operate independently of one another at different H+H facilities, and raise funds to enhance different patient programs, written agreements can help strengthen the control environment in

which each Auxiliary authorized by H+H operates. In addition, H+H must expand the oversight procedures of reviewing finalized financial statements to include practices that would allow H+H to assess each Auxiliary's performance and identify areas of concern throughout the year. Contrary to H+H's assertion, since Auxiliaries only exist to raise funds for H+H and to support its hospitals' programs and services, any financial irregularities in the Auxiliaries' operations can potentially have a negative impact on H+H.

HEALTH + HOSPITALS

Review of Health + Hospitals Corporation's Response to COVID-19

Report #RI21-057SL

Comptroller's Audit Library #8705

Issued: July 17, 2020

Introduction

In response to a request by the Governor of the State of New York, the Comptroller's Office conducted a review of the performance of H+H in respect to the COVID-19 pandemic.

Findings

The review found that H+H and the entire City healthcare system were not fully prepared for the unprecedented situation posted by the COVID-19 pandemic. H+H, as well as private hospitals and City, State, and federal public health and emergency response agencies, had inadequate access to needed supplies and equipment, lacked systems and procedures for managing patient loads across hospitals, and had insufficient protocols for deploying staff. The specific problems faced by H+H were due, in whole or in part, to deficiencies in planning and execution by H+H and federal, State, and City governments prior to and during the pandemic. Moreover, the review identified certain operational deficiencies that were linked to the deep inequities in access to healthcare, particularly among people living in lower-income neighborhoods, people of color, and people with underlying health conditions—all who were disproportionately more likely to die from the virus, and which disproportionately rely on H+H for medical care.

As a result of the review, the Comptroller's Office outlined seven recommendations to better prepare for and manage a potential resurgence of COVID-19 patients, as well as future public health emergencies. Three recommendations applied to all parties involved in responding to systemwide health emergencies, such as H+H, the Department of Health and Mental Hygiene, New York City Emergency Management, the New York State Department of Health, the Greater New York Hospital Association, and private City hospital systems. The three recommendations were as follows:

- Planning must identify key roles and responsibilities for various players in the healthcare delivery system in the event of systemwide health emergencies. The State and City Departments of Health, the City's Department of Emergency Management, and other State and City government offices, and major providers, including H+H and voluntary hospitals (through the Greater New York Hospital Association), should all be included, and the plan must provide for clear chains of command and responsibility for different aspects of crisis management. H+H should create the same plan for its system. In addition, planning must be inclusive of all parts of the organization, and good planning must take into account the broadest possible range of expertise and insight from all members of the organization.
- Develop a plan to identify and obtain critical supplies in advance of the next health crisis. Such a plan must assume contingencies for a lack of critical supplies or the assistance of the federal government. Providers of critical equipment should be identified in advance and the State and City health departments should work in concert with hospital systems to put in place contingency contracts to ensure supplies are available when and as needed. A centralized inventory and procurement system for key equipment and supplies should be created to manage surges that exceed the capacity of individual hospitals to meet.

- Review and formalize innovations created to address the COVID-19 pandemic as standard operating procedures (SOP), including the enhancement of coordination within H+H facilities and both between and among different health care systems. For example, the mechanisms developed for the transfer of patients between and among H+H facilities as well as other healthcare systems should be formalized and made permanent. Contingencies for supply management in the event of excess demand should also be institutionalized.

The remaining four recommendations involved practices and protocols to be examined more closely by H+H leadership and improved if a future large-scale health emergency is to be handled more effectively:

- As part of regularly conducted pandemic drills and exercises, H+H doctors and nurses should be cross-trained to support ICU and critical care staff.
- Any transferred or volunteer personnel should be provided with sufficient training or shadowing opportunities to obtain the requisite knowledge to perform new duties or duties they have not performed in a significant period of time. Appropriate training could consist of shadowing an experienced staff member who currently performs the function to be assumed or even classroom learning. Transferred staff might also need to be given access to and trained on any computer systems or databases needed to perform the new duties that they have not previously used.
- The State and City Departments of Health, H+H, and other hospitals should work together on health and safety protocols and guidance to avoid confusion and miscommunications. Following federal guidance should be the default posture but should not be automatic if doing so will likely compromise the health and safety of both healthcare workers and patients if it can be avoided.
- Like planning, operations during a health emergency must include all parts of the organization. Management must include leadership of organizations representing all the system's employees at all levels and in all capacities to ensure the fullest possible understanding of a dynamic situation, and that all members of the organization understand and can execute decisions.

DEPARTMENT OF HEALTH AND MENTAL HYGIENE

Audit Report on Animal Care and Control of New York City, Inc.'s Operating Practices

Audit # MH19-068A

Comptroller's Audit Library #8708

Issued: September 15, 2020

Monetary Effect: None

Introduction

This audit determined whether Animal Care and Control of New York City, Inc., doing business as Animal Care Centers of NYC (ACC), is in compliance with its Department of Health and Mental Hygiene (DOHMH) contract with regard to shelter conditions and animal care.

ACC is a non-profit organization that operates the City's municipal animal shelter system under a contract agreement, which runs until June 30, 2052. ACC's contract agreement with the City requires it to shelter, hold, examine, test, spay/neuter, microchip, place for adoption, assure humane care and disposition of, and otherwise control animals, which ACC or the City has seized or accepted. ACC operates five locations throughout the City: three full-service Animal Care Centers in Manhattan, Brooklyn, and Staten Island and two receiving centers in Queens and the Bronx. ACC provides shelter to over 20,000 animals each year.

According to its audited financial statements for Fiscal Year 2018, ACC had total revenue of \$21,679,980, of which \$14,893,364 was received from the City. In addition, ACC had total expenses of \$21,183,702 for Fiscal Year 2018, of which \$18,543,382 was spent on the health and welfare of the animals.

Results

This audit found that ACC is generally in compliance with its DOHMH contract with regard to shelter conditions and animal care. However, deficiencies were identified in a number of ACC functions, including shelter conditions, computer inventory records for controlled substances, and certain medical care protocols. Those deficiencies relate to unacceptable humidity levels, sounds of predator species heard in prey rooms, food found that was past its "best by" date, peeling paint and exposed surfaces, and expired non-controlled medications. Through inventory counts, the audit found that ACC's computer inventory did not always accurately record the quantity of unopened controlled substances on hand. A review of a sample of animal medical records revealed some areas of concern, specifically pertaining to the administration of vaccinations, screening examinations, and weighing of animals, as well as a high rate of respiratory infections. The audit also found that the Manhattan Animal Care Center's planned renovation of garage space into an adoption center remains incomplete and the Center lacks a backup generator. Finally, the audit found that DOHMH did not conduct comprehensive assessments of ACC's adherence to the contract scope of services in a timely manner.

To address these issues, the audit made 21 recommendations, including the following:

- ACC and DOHMH should make sure that all rooms housing animals contain a working humidity/temperature monitor in order to help ensure that humidity levels are maintained at levels that provide a healthy environment for the animals.
- ACC should consider adding sound mitigation mats to all of the Animal Care Centers.
- ACC should formally document its 2-week review policy, which has shelter staff conduct thorough inventory reviews of the shelter's food supply to ensure that the shelter is not storing food that is past the manufacturer's "best by" date.

- DOHMH should establish formal written policies with specific timeframes for routine repairs and periodic maintenance, such as painting and related work.
- ACC should frequently review its stock of medications to help ensure that expired medications are not included in its inventory.
- ACC should follow its policies and procedures and update its EPMX records on a daily basis to ensure that its computer inventory records properly reflect the quantity of unopened controlled substances on hand.
- ACC should ensure that staff is consistently adhering to its animal care protocols that govern examinations, vaccinations, and weight assessments.
- DOHMH and ACC should work with DOB and DDC to expedite the conversion of the Manhattan Animal Care Center's garage space.
- DOHMH should install a backup generator at the Manhattan Animal Care Center, as was its intention approximately five years ago.
- DOHMH should ensure that it consistently performs and documents assessments of ACC's adherence to the contract's scope of services within the established timeframes.

Of the 21 recommendations made in this audit, 10 were directed to ACC only, 8 were directed to DOHMH only, and 3 were directed jointly to ACC and DOHMH. In its response, ACC generally agreed with 10 of the 13 recommendations directed to it. Of the remaining three recommendations, ACC partially agreed with the recommendation regarding adding sound mitigation mats; stated it will take the recommendation that it maintain its records of spot checks under advisement; and did not indicate whether it agreed or disagreed with the recommendation that it should follow its procedures to update its EPMX records on a daily basis.

In DOHMH's response, the agency generally agreed with 8 of the 11 recommendations directed to it. Of the remaining three recommendations, DOHMH partially agreed with the recommendation that it contractually require ACC to maintain an accurate computer inventory system, disagreed with the recommendation that it establish written policies for routine repairs and periodic maintenance. However, as noted in this audit, the Brooklyn Animal Care Center went at least 14 years between paint jobs. If DOHMH had a formalized policy in place, it is likely that the peeling paint and surface related issues identified in this audit would have been addressed much sooner. Finally, DOHMH did not directly address the recommendation that it consistently perform and document assessments of ACC's adherence to the contract's scope of services within the established timeframes. In that regard, DOHMH disagreed with the finding that its assessment reports on ACC's contract compliance were not consistently issued as required. However, the audit noted that DOHMH did not provide evidence that it conducted its assessments on a quarterly basis as required. Nonetheless, as DOHMH stated in its response, it will, in line with the audit recommendation, develop a status report to ACC for the agency's assessments that will formally document the interim results and next steps.

Audit Follow-up

Of the eight recommendations directed solely to DOHMH and the three recommendations directed to both DOHMH and ACC, DOHMH reported that nine recommendations have been implemented or are in the process of being implemented, one recommendation has been partially implemented, and the remaining recommendation will not be implemented. DOHMH stated that it has added procedures to verify the reconciliation of unopened controlled substances but will not amend its contract with ACC. In addition, DOHMH stated that it continues to disagree with the

recommendation to establish formal written policies with specific timeframes for routine repairs and maintenance.

While DOHMH Facilities Planning and Plant Operation addresses deficient conditions, the conditions the auditors found, such as peeling paint, cracks, and holes in the walls and facade of the buildings, should have been remediated sooner but were not. Additionally, there was no record for when the Brooklyn Animal Care Center was last painted. As such, the auditors stand by the recommendation that DOHMH should establish formal written policies with specific timeframes for routine repairs and maintenance.

Of the 10 recommendations directed solely to ACC and the three recommendations directed to both ACC and DOHMH, ACC stated that all recommendations have either been implemented or are in the process of being implemented, except for the recommendation that it follow its procedures to update its EPMX records on a daily basis, which is no longer applicable. ACC stated that its policy was updated to reflect weekly and not daily reconciliation of its computerized inventory records of the unopened controlled substances, which it continues to follow. Moreover, the EPMX system has been replaced with Netsuite.

DEPARTMENT OF HEALTH AND MENTAL HYGIENE

Audit Report on the Department of Health and Mental Hygiene's Response and Follow-up to Pest Control Complaints

Audit # MJ19-070A

Comptroller's Audit Library #8755

Issued: June 30, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether DOHMH adequately responded to and followed up on pest control complaints in a timely manner.

DOHMH is responsible for protecting and promoting the physical and mental health of all New Yorkers and enforcing the City Health Code. Article 151 of the City Health Code contains regulations relating to pest (e.g., rodent) control. That article states that property owners are responsible for cleaning their properties and eliminating conditions that lead to such rodent infestations. DOHMH's Pest Control Services division (PCS) is tasked with heading the agency's pest control efforts. PCS operates out of five regional offices in four boroughs, with two different locations in Brooklyn (Staten Island is covered by Brooklyn South).

DOHMH receives pest control complaints from the public through the City's NYC311 website and the NYC311 Mobile App. If an inspector finds signs of active rat infestation at a location, the inspector issues a Commissioner's Order to Abate (COTA) to the property owner, which orders the property owner to correct the deficient conditions. If it is determined after PCS conducts a follow-up inspection, known as a compliance inspection, that the conditions have not been corrected, the inspector reports that the property failed the compliance inspection, and PCS will issue a Notice of Violation (NOV) to the property owner. Depending on the severity of the problem, an inspector may recommend that either an extermination or cleanup be performed at the property, subject to supervisory approval.

To track complaints from registration to close-out, PCS uses a computer system called the Veterinary, Rodent, and Vector Surveillance System (VRVSS). In January 2020, DOHMH completed an upgrade of VRVSS.

In Fiscal Year 2018, PCS received 20,946 complaints (according to data from VRVSS).

Results

The audit found that DOHMH generally responded to pest control complaints, specifically by attempting to inspect the reported conditions, in a timely manner. However, the agency needed to improve its performance with regard to its follow-up action when property owners do not satisfactorily address documented conditions that constitute or lead to rat infestations and the agency needs to take additional remediation actions.

With regard to initial inspections, the audit found that DOHMH generally met its goals to conduct initial inspection attempts of pest control complaints within its established guidelines. Specifically, the audit found that PCS attempted inspections within 10 business day for 81 percent of the complaints it received, which exceeded its stated goal of 70 percent. Additionally, although a few exceptions were noted, the audit found that for complaints closed out because inspectors could not gain access to the properties, inspectors reportedly made the two required inspection attempts.

However, the audit also found that supervisors did not consistently meet the minimum requirement to perform one monthly supervisory check per field inspector and that DOHMH did not have an adequate mechanism to assess whether supervisory checks were performed timely. VRVSS also lacked dedicated fields to report the number of follow-up inspections that supervisors conducted, further limiting DOHMH's ability to assess supervisory oversight of its field inspectors.

Additionally, the audit found that a significant percentage of sampled properties that failed the compliance inspections did not receive the recommended assessments and clean-ups that were or may have been warranted in a timely manner, if at all. The audit also found that sampled complaints for which extermination attempts were unsuccessful did not receive the required follow-up actions.

Finally, the audit found evidence that DOHMH had escalated actions for a little over one-third of the properties that received three or more complaints during our scope period.

After the audit's preliminary findings were shared with DOHMH, DOHMH informed auditors that its new and enhanced VRVSS (referred to as VRVSS 2.0), which as previously mentioned became operational in January 2020, addressed some of the audit's concerns. Nonetheless, certain weaknesses remained. Specifically, DOHMH continued to be hindered in the way it tracks supervisory checks—leading to inadequate oversight of field inspectors—and in its handling of duplicate complaints to ensure that those complaints are appropriately labeled and addressed.

Unless DOHMH strengthens its controls over its oversight of pest control complaints and associated compliance inspections and cleanups, the agency will continue to incur an elevated risk that deficient conditions may go uncorrected, increasing the risks to public health.

To address these issues, the audit made 14 recommendations to the DOHMH, including the following:

- DOHMH should ensure that supervisory checks are not erroneously treated as second attempts at inspection for purposes of determining whether a complaint should be closed due to inspectors' inability to gain access.
- DOHMH should ensure that all active pest control inspectors receive the requisite number of supervisory checks monthly to ensure that supervisors are aware of any deficiencies in the inspections and that those deficiencies are corrected.
- DOHMH supervisors should ensure that they promptly take exterminators' recommended actions for DOHMH-exterminated properties, including the completion of second compliance inspections, to ensure that properties needing further remediation actions receive them.
- DOHMH should increase its efforts to refer properties with chronic rodent infestation problems for more enhanced pest control actions.

In its response, DOHMH generally agreed with the audit's 14 recommendations.

Audit Follow-up

DOHMH reported that the audit recommendations have either been implemented or are in the process of being implemented. DOHMH stated that a number of recommendations will be addressed with the new and enhanced VRVSS2.0 computer system. In addition, DOHMH stated that the implementation of four recommendations concerning supervisory checks, assessments and clean-ups of properties that failed compliance inspections, elevated compliance inspections, and enhanced pest control actions have been delayed because of DOHMH's response to the COVID-19 emergency crisis.

DEPARTMENT OF HOMELESS SERVICES

Audit Report on the Safety and Wellbeing of Infants Residing in Sampled Department of Homeless Services Shelters

Audit # MG19-110A

Comptroller's Audit Library #8716

Issued: December 21, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether providers of sampled homeless shelters designated for families with children ensure the safety and wellbeing of infants.

The mission of the Department of Homeless Services (DHS) is to prevent homelessness, address street homelessness, provide safe temporary shelter, and connect New Yorkers experiencing homelessness to sustainable housing. To accomplish these goals, DHS collaborates with not-for-profit partners to provide temporary shelter and various services that homeless New Yorkers need to transition to permanent housing.

DHS participates in a Safe Sleep Initiative that the City's Administration for Children Services and Department of Health and Mental Hygiene initiated in or around 2015. As part of that initiative, in 2018, DHS issued DHS-PB-2018-01, titled "Safe Sleep Policy on Infants in Shelters for Families with Children" (Safe Sleep Policy), a policy intended to provide shelters with guidelines for safe sleep practices for infants. The Safe Sleep Policy includes provisions (such as the use of stationary or portable cribs) for the safety and wellbeing of infants whose families reside at a shelter. DHS also requires shelters to show families a safe sleep video within 48 hours of their arrival. Shelter staff are required to have each family sign a Safe Sleep Education Acknowledgment and Crib Acceptance/Refusal Form (safe sleep form). If a family decides to use its own crib, shelter staff must obtain approval from DHS.

DHS also requires shelter staff to conduct weekly unit inspections for families with infants. Shelter staff document such inspections by entering a unit inspection note in the Client Assistance and Rehousing Enterprise System (CARES) maintained by DHS and maintaining hard copies of the completed inspection forms within each client's physical file. DHS monitors shelters by conducting semiannual reviews of all shelters using a checklist drawn from State and local regulations to assess and ensure compliance.

During Fiscal Year 2019, DHS managed 2 City-operated and 155 provider-operated shelters that served families with children. According to DHS officials, during Fiscal Year 2019, DHS provided shelter to approximately 25,661 families with approximately 46,454 children including 4,824 infants.

Results

The audit found that the providers of sampled homeless shelters for families with children did not adequately ensure the safety and wellbeing of infants residing at their shelters. The audit's inspection of 91 randomly selected units with infants at 13 shelters, during the period of December 9, 2019 through March 12, 2020, revealed 264 deficiencies in two broad categories—(1) unsafe sleep conditions and (2) inadequate unit conditions—that raised concerns about infants' safety and health. The unsafe sleep conditions involved crib-related deficiencies and the absence of required safe sleep posters. Inadequate unit conditions included defects such as exposed electrical outlets, mold and mildew, vermin infestation, and accessible hazardous substances.

The audit also found that shelter management often did not update CARES timely to reflect the arrival of newborn infants in families residing in their shelters.

Two factors contributed to both the unsafe conditions for infants at these shelters and the shelters' failures to report the presence of newborns in CARES timely: (1) shelters did not diligently inform families of safe sleep protocols; and (2) shelters did not consistently perform or document the required unit inspections. The above-mentioned performance failures raised particular concerns because there were no apparent consequences for noncompliant shelter operators. Despite poor performance evaluation scores for 5 of the 13 shelters in the audit's sample, all 5 shelters were nevertheless offered opportunities to continue doing business with the City without any additional terms or procedures put in place to address the performance problems.

The audit made ten recommendations to address the issues raised, including that:

- DHS should ensure that the shelter providers promptly inspect and correct the conditions that raise safety and health concerns in the 13 sampled shelters identified in this report.
- DHS should update, and enforce, its written policies and procedures to include a specific timeframe in which shelters must update their records in CARES, any successor system, and other records to account for the presence of all infants. The written policies and procedures should cover, at a minimum, updates to the family composition records, and a standard, readily searchable, contemporaneous record of the date every infant, including every newborn, begins residing in the shelter.
- Shelter staff should ensure that they play the prescribed safe sleep instructional video for all families with infants and then obtain properly completed Safe Sleep Education/Acknowledgment and Crib Acceptance/Refusal Forms on time from all families with infants and that they use only the updated form DHS prescribes.
- Shelter staff should ensure that they perform the required weekly unit inspections, that they document the results in a timely manner, and that they take prompt corrective action to address the deficiencies they find.
- DHS should establish and enforce consequences for noncompliance with infant safety policies.

In its response, DHS generally agreed with nine recommendations, although it contended that it was already in compliance with three of them. DHS disagreed with the remaining recommendation (#9) that it reassess the degree to which its semiannual review adequately addresses issues of infant safety and reconsider the detail in which it reports the deficiencies identified through its reviews in letters to providers. In its response, DHS listed the positive attributes it believes it has incorporated within its semiannual review, effectively rejecting the auditors' recommendations that its current practices need to be improved.

DHS' response also included objections to the audit's methodology. After carefully reviewing DHS' arguments, auditors found no basis to change any of the report's findings or conclusions.

Audit Follow-up

DHS reported that seven recommendations (#1 through #6, and #10) have already been implemented or are in process of being implemented. For two of the recommendations—that it stress to shelter providers the significance of instructing all families with infants on safe sleep policies (recommendation #7) and that it reinforce with shelter providers the significance of performing the required number of unit inspections (recommendation #8)—DHS contended that it is already in compliance and therefore offered no updated implementation plan. However, this is in stark contrast to what the audit found. Consequently, the lack of implementation increases

the risk that the deficiencies identified by the audit may remain uncorrected and continue to pose a health and safety risk to infants.

In addition, DHS stated that it continues to disagree with the remaining recommendation (#9), to reassess how its semiannual review addresses issues of infant safety. DHS stated that it has incorporated infant safety issues in its semiannual review. However, despite DHS' assertion regarding its semiannual review, the audit's analysis of the findings indicated that DHS needs to reassess its current practice and consider taking additional steps to ensure that safe environments are provided to infants. Failure to do so diminishes the effectiveness of DHS' semiannual review, which is intended to identify health and safety deficiencies that need correction.

LANDMARKS PRESERVATION COMMISSION

Audit Report on the Compliance of the New York City Landmarks Preservation Commission with Local Law 30 Regarding Access to City Services for Residents with Limited English Proficiency

Audit # SZ20-109A

Comptroller's Audit Library #8722

Issued: January 12, 2021

Monetary Effect: None

Introduction

The objective of the audit was to determine whether the Landmarks Preservation Commission (LPC) is in compliance with Local Law 30, which requires that City agencies providing direct or emergency services to the public, create a language access implementation plan to ensure meaningful language access to their services.

LPC, the largest municipal preservation agency in the nation, is the City agency responsible for protecting the City's architecturally, historically, and culturally significant buildings and sites by granting them landmark or historic district status and regulating them after designation. Among other things, LPC evaluates and considers dozens of potential landmarks and historic districts each year. The landmark designation process includes outreach to property owners, public meetings, and public hearings.

In 2017, the City Council enacted Local Law 30, effective July 1, 2017, which requires City agencies that provide direct public services or emergency services to have a language access plan that allows residents meaningful access to City services regardless of their proficiency in English. Translation services must be provided in the top 10 designated Citywide languages, consisting of the top 6 limited English proficiency languages spoken by the population of New York City as determined by the Department of City Planning and the Mayor's Office of Language Services Coordinator, based on U.S. census data, and the top 4 limited English proficiency languages spoken by the population served or likely to be served by the agencies of the City of New York, excluding the 6 languages designated based on U.S. census data.

Results

The audit found that LPC generally complied with Local Law 30. The auditors' review of LPC's Language Access Plans dated 2009, 2018, and 2020 found that LPC had made continuous progress in providing meaningful language access to the agency's services for Limited English Proficient (LEP) customers. Its Language Access Plans describe the steps that LPC has taken to provide its services to the LEP population.

Specifically, the audit found that LPC provides direct public services in the top 10 languages as required by Local Law 30. Further, the audit found that through Citywide contracts with Language Line Services, LLC, and by utilizing the City's Volunteer Language Bank and agency staff, LPC has the ability to provide documentation, translation, and phone interpretation services in at least 100 languages.

However, the audit also found that LPC's essential documents were not available in the top 10 designated Citywide languages on its website or in its office. These documents were only available for translation by LPC upon request. The unavailability of these essential documents on LPC's website and in its office were reported in a previous audit.

During this audit, LPC stated that it plans to make its essential documents available in the top LEP languages on its website and in the common areas of its office pending additional resources.

To address this issue, the audit made the following two recommendations that LPC should:

- Maintain its current level of compliance with Local Law 30 by continuing to offer (a) direct online translation of its web pages' primary content in the 10 designated languages that Local Law 30 prescribes, and (b) on-request translation of the key documents linked to those pages as a temporary measure until it offers direct online translation of those documents; and
- Make translations of the essential documents linked to its web pages directly available to users in the 10 designated languages as required by Local Law 30.

In its response, LPC agreed with both audit recommendations and stated, "LPC is committed to translating its essential documents into the 10 top languages as required by Local Law 30 and as indicated in its current Language Access Implementation Plan, pending additional resources."

Audit Follow-up

LPC reported that the implementation of the audit recommendations is in process. LPC stated that it continues to offer direct online translation of its web pages' primary content in the 10 designated languages and has made translations of the essential documents linked to its web pages directly available to users in Spanish and Chinese – two of the ten designated languages. LPC also stated that it is "committed to translating its essential documents into the remaining 8 languages required by Local Law 30, pending additional resources."

LAW DEPARTMENT

Audit Report on the New York City Law Department's Access and Security Controls over Its Computer Systems

Audit # SI19-118A

Comptroller's Audit Library #8737

Issued: May 28, 2021

Monetary Effect: None

Introduction

This audit report is restricted.

MAYOR'S OFFICE OF CONTRACT SERVICES

Audit Report on the Mayor's Office of Contract Services' Monitoring of Vendor Performance Evaluations

Audit # FK19-091A

Comptroller's Audit Library #8727

Issued: March 22, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Mayor's Office of Contract Services (MOCS) adequately coordinated and oversaw City social service agencies' evaluation of vendor performance and ensured that they complied with the City's Procurement Policy Board (PPB) Rules.

MOCS facilitates and oversees citywide procurement activities. The Director of MOCS is the City Chief Procurement Officer (CCPO) and, as such, is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff, including the procurement activity of the City's four social service agencies—the Administration for Children's Services (ACS), the Department for the Aging (DFTA), the Department of Homeless Services (DHS), and the Human Resources Administration (HRA). Section 1-01(e) of the PPB Rules defines procurement activity as

Buying, purchasing, renting, leasing, or otherwise acquiring any goods, services, or construction which includes all phases of contract administration, including ... evaluation of performance.

Accordingly, Sections 4-01(b) and (c) of the PPB Rules state, respectively, that "the CCPO shall establish procedures to ensure systematic evaluation of vendor performance" and "establish a centralized computerized database for storage and retrieval of the evaluation."

In 2017, MOCS launched the Procurement and Sourcing Solutions Portal (PASSPort), an online portal, to facilitate the City's procurement process and allow agencies to document and monitor vendor performance evaluations (PEs) in one centralized system. City agencies use PASSPort to: (1) assign, complete, review, and send PEs to vendors; and (2) assist in making contract decisions to extend, renew, terminate or allow existing contracts to lapse, and award additional contracts.

During Fiscal Year 2018, the City's four social service agencies were responsible for evaluating vendors' performance for 1,980 contracts that were registered with the Comptroller's Office, with a combined maximum value of \$14.7 billion.

Results

The audit found that MOCS generally failed to adequately coordinate and oversee the vendor PE process. Based on a review of the 1,980 contracts that were due to be evaluated during Fiscal Year 2018, the auditors found that the City's four social service agencies did not complete PEs for 526 contracts (26.6 percent), and did not complete PEs timely for 1,384 contracts (69.9 percent). The four City social service agencies completed PEs timely for only 70 contracts (3.5 percent).

MOCS failed to adequately coordinate and oversee the vendor PE process because MOCS did not ensure that PEs were created in PASSPort, improperly approved PE exemptions for contracts, did not adequately oversee City social service agencies, and did not establish adequate written procedures for PEs.

Based on these findings, the audit made the following five recommendations to MOCS:

- MOCS should ensure that PASSPort creates PEs for all contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits;
- MOCS should ensure that PEs are completed and finalized within 90 days of the contract anniversary start date;
- MOCS should only grant exemptions for contracts that meet the PPB Rules' PE exemption criteria and contracts for which services or goods were not provided during the evaluation period;
- MOCS should ensure that each Agency Chief Contracting Officer (ACCO) monitors PE completion status on an ongoing basis; and
- MOCS should develop formal written policies and procedures, communicate them, and train City agencies on their responsibilities for completing PEs including, but not limited to, monitoring and follow-up activities.

In its response, MOCS generally disagreed with the report's findings stating, "Unfortunately, the report misconstrues facts and ignores basic information provided during the course of the audit." Consequently, MOCS disagreed with four of the report's five recommendations regarding PE creation, time frame for completion, its granting of exemptions, and the need for policies and procedures. MOCS agreed with the remaining recommendation regarding agency monitoring of PE completion status, stating that "MOCS will continue to work in partnership with agencies to evaluate vendor performance."

Audit Follow-up

MOCS reported that it implemented one recommendation by stating that "MOCS continues to work in partnership with agencies to evaluate vendor performance." However, MOCS reported that it did not implement the remaining four recommendations related to PE creation, PE completion timeframes, PE exemptions, and policies and procedures. Specifically, MOCS stated that it will continue to create ad-hoc PEs as necessary, use the 90-day PE completion timeframe as an "aspirational target," and grant exemptions which are not authorized by the PPB Rules. Additionally, MOCS stated that "[a]s discussed, MOCS has created an abundance of formal written policies and procedures." However, as detailed in the report, MOCS' guidance and training materials are inadequate because they do not include procedures for, among other things, PE completion time frames, and monitoring and follow-up activities.

MAYOR'S OFFICE FOR PEOPLE WITH DISABILITIES

Audit Letter Report on the New York City Mayor's Office for People with Disabilities' Compliance with Local Law 26 of 2016 Regarding Accessibility of City Government Websites for Persons with Disabilities

Audit # SZ20-111AL

Comptroller's Audit Library #8717

Issued: December 23, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Mayor's Office for People with Disabilities (MOPD) is complying with Local Law 26, which is intended to make City agencies, and ultimately, the City as a whole, more accessible to residents with disabilities and ensure that they have adequate access to City websites and services provided on these websites.

Local Law 26 requires that every website maintained by or on behalf of a City agency adopt the protocol developed by MOPD that relates to website accessibility for persons with disabilities. This protocol must be made available online. Additionally, Local Law 26 requires that after July 1, 2017, and every two years thereafter, MOPD must submit to the City Council a written report that documents the compliance of websites maintained by or on behalf of the City or a City agency with the protocol adopted.

Results

The audit found that MOPD generally complied with Local Law 26. MOPD has adopted the Web Content Accessibility Guidelines (WCAG) 2.0 Level AA developed by the World Wide Web Consortium for digital accessibility for City agency websites. In addition, MOPD's website has a dedicated Digital Accessibility page listed on its resources page that provides a link to the World Wide Web Consortium's website. MOPD also issued reports on the accessibility of City agency websites for 2017 and 2019 that are based upon WCAG 2.0 Level AA standards.

The audit also found that MOPD developed guides and a checklist to aid City agencies in creating accessible content and ensuring digital accessibility for individuals with disabilities, including for websites, electronic documents, presentations, videos, and social media posts. The guides and checklist are available on MOPD's website.

Furthermore, MOPD has taken several additional steps to ensure digital accessibility for individuals with disabilities and to encourage anyone inside and outside of City government to adopt accessibility practices when creating any digital content.

The audit recommended that MOPD continue to maintain its compliance with Local Law 26 to ensure it effectively meets the needs of residents with disabilities when accessing City services online.

In its response, MOPD agreed with the audit findings and recommendation, stating it "will continue to maintain compliance with Local Law 26 so that [it] can continue to effectively ensure that [it] meet[s] the needs of individuals with disabilities who seek access to city services, resources, and benefits via city government websites."

MAYOR'S OFFICE FOR PEOPLE WITH DISABILITIES

Audit Report on the New York City Mayor's Office for People with Disabilities' Compliance with Local Law 27 of 2016 Regarding Designation of a Disability Service Facilitator

Audit # SZ20-112A

Comptroller's Audit Library #8759

Issued: June 30, 2021

Monetary Effect: None

Introduction

The objectives of the audit were to determine whether MOPD is in compliance with Local Law 27 of 2016, which requires that each City agency designate a Disability Service Facilitator (DSF) to coordinate agency efforts to comply with the Americans with Disabilities Act (ADA) and whether MOPD published on its website a list of all City agency DSFs and provided training to City agencies' DSFs.

In March 2016, then-mayor Bill de Blasio signed Local Law 27 increasing residents with disabilities' nondiscriminatory access to services provided by City government. Local Law 27 requires that each agency designate a DSF to coordinate its efforts to comply with the ADA. The DSF must be knowledgeable about the ADA, and other federal, State, and local laws and regulations concerning persons with disabilities. Local Law 27 also requires each City agency to make the name, office address, and telephone number of each employee who serves as a DSF available to the public. Additionally, the head of each agency must make the agency's DSF available to confer with and receive periodic training from MOPD.

Results

The audit found that MOPD complied with Local Law 27 in the areas that the auditors reviewed and tested. MOPD had a DSF who was knowledgeable on the ADA and other federal, State, and local laws that impact people with disabilities. In addition, MOPD developed and maintained a list of the DSFs of all City agencies that is available on its website, and coordinated training on disability access for City agencies' DSFs. In addition, through the work of its own DSF, MOPD had taken several steps to increase access to City services for persons with disabilities.

For example, MOPD's DSF developed policies and procedures regarding disability access for persons with disabilities to ensure full programmatic and communication accessibility including guides on digital accessibility, a meeting notice guide for public events held by the City or on behalf of a City agency, and inclusive design guidelines for buildings. MOPD's DSF also worked with other City agencies to ensure that City programs and policies address the needs of people with disabilities.

The audit recommended that MOPD continue to adhere to Local Law 27. Specifically, MOPD should continue to coordinate disability access services through its designated DSF, provide training to City agencies' DSFs on disability access, and maintain and publish on its website a list of designated City agency DSFs and their contact information.

In its response, MOPD stated that it will continue to maintain compliance with Local Law 27 of 2016 and ensure that Disability Service Facilitators assist the public with gaining access to City programs and services.

MAYOR'S OFFICE FOR PEOPLE WITH DISABILITIES

Audit Report on the New York City Mayor's Office for People with Disabilities' Compliance with Local Law 28 of 2016 Regarding Notification of Accessibility for Events Open to the Public for Residents with Disabilities

Audit # SZ20-113A

Comptroller's Audit Library #8731

Issued: April 7, 2021

Monetary Effect: None

Introduction

The objective of the audit was to determine whether MOPD is in compliance with Local Law 28 of 2016, which requires publicity materials pertaining to public events hosted by a City agency to include information regarding accessibility for people with disabilities, and requires MOPD to develop, update, and distribute to each agency and members of the public upon request a guide to assist agencies in notifying the public about the availability of, and responding to requests for, reasonable accommodations. The guide must contain a comprehensive list of common disability access symbols. Moreover, the guide must be available on MOPD's website.

In 2016, the City Council enacted Local Law 28 to increase nondiscriminatory access to services provided by City government for residents with disabilities. MOPD is the liaison between City government and the disability community. MOPD is responsible for developing protocols and giving guidance to agencies to ensure that people with disabilities can access City services. MOPD works with all City offices and agencies and aims to ensure that the rights and concerns of the disability community are included in all City initiatives and that City programs and policies consistently address the needs of people with disabilities.

Results

The audit found that MOPD complied with Local Law 28 in relation to the specific items tested. The audit's review of various MOPD publications and documents found that MOPD had made continuous progress in providing guidance on meaningful disability access to ensure people with disabilities have adequate access to City services at public events. MOPD had a designated Disability Service Facilitator (DSF) to manage MOPD's responsibilities under the Americans with Disabilities Act (ADA) and other federal, State, and local laws and regulations concerning accessibility for persons with disabilities.

The audit also found that MOPD continued to serve its population, despite the temporary suspension of in-person services and events due to COVID-19, by holding virtual events open to the public and offering training to City agencies and the public. The advertisements and registrations for MOPD's virtual events that auditors reviewed contained the required information relating to the events' accessibility and how requests for reasonable accommodations can be made. MOPD also offered training to City agencies and the public on virtual meeting accessibility during the COVID-19 pandemic and developed a related Accessible Virtual Meetings Guide.

The audit recommended that MOPD should continue to adhere to Local Law 28 to ensure that it adequately meets the needs of residents with disabilities when accessing City services at public events hosted by City agencies.

In its response, MOPD agreed with the audit's findings and recommendation. MOPD stated that it "will continue to maintain compliance with Local Law 28 and ensure that notices for public events hosted by City agencies include accessibility information."

MAYOR'S OFFICE TO END DOMESTIC AND GENDER-BASED VIOLENCE

Audit Letter Report on the New York City Mayor's Office to End Domestic and Gender-Based Violence's Compliance with Local Law 38 of 2019 Regarding Reporting on Domestic Violence

Audit # SZ20-114AL

Comptroller's Audit Library #8730

Issued: April 6, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Mayor's Office to End Domestic and Gender-Based Violence (ENDGBV) is complying with Local Law 38 of 2019 by submitting the required annual reports to the Mayor and City Council, with all of the required information, and by posting the annual reports on its website. In addition, the audit assessed ENDGBV's response to COVID-19, which impacted its services as stated in its *2020 Annual Report on Domestic Violence Initiatives, Indicators and Factors*.

Many individuals who are victims of or susceptible to domestic and gender-based violence in New York City rely on programs and services provided by ENDGBV for safety, information, and support. Accordingly, in 2019, the City Council passed Local Law 38, amending the City's Administrative Code in relation to reporting on certain domestic violence initiatives, indicators, and factors. Pursuant to those amendments, Local Law 38 requires that starting June 1, 2019, and no later than January 31 annually thereafter, ENDGBV must submit to the Mayor and Speaker of the Council an annual report regarding certain domestic violence initiatives, indicators, and factors.

Results

The audit found that ENDGBV complied with Local Law 38 in the areas tested. ENDGBV submitted its *Annual Report on Domestic Violence Initiatives, Indicators and Factors* for Calendar Years 2018, 2019, and 2020 by the required dates and posted each annual report on the Annual Reports and Fact Sheets page of its website. In addition, the audit found that each annual report contains the information required by Local Law 38.

Furthermore, in addition to testing of the requirements of Local Law 38, the audit also assessed ENDGBV's response to COVID-19, which impacted its services as stated in its *2020 Annual Report on Domestic Violence Initiatives, Indicators and Factors*. Although the Family Justice Centers were temporarily closed in response to COVID-19, ENDGBV continued providing services and support for victims and survivors of domestic and gender-based violence by telephone.

The audit recommended that ENDGBV continue to maintain its compliance with Local Law 38 by ensuring it continues to include all the necessary information on its annual report, the reports are submitted to the Mayor and Speaker of the Council as required, and the reports are available on the ENDGBV website.

In its response, ENDGBV agreed with the audit recommendation and stated, "ENDGBV will continue to maintain compliance with Local Law 38 so that we can continue to effectively ensure that we continue to provide annual reports to City Council and meet the needs of individuals who are survivors of domestic and gender-based violence who seek access to city services, resources, and benefits."

MAYOR'S OFFICE

Special Report on the New York City Mayor's Office's Compliance with Local Law 62 of 2017 Regarding the Creation of a Disconnected Youth Task Force

Report #SZ21-089SL

Comptroller's Audit Library #8729

Issued: April 6, 2021

Monetary Effect: None

Introduction

The objective of this Special Report was to determine whether the Mayor's Office was in compliance with Local Law 62 of 2017, which requires the creation of a disconnected youth task force (Task Force) composed of 25 members to examine the challenges that prevent disconnected youth from enrolling in school or being employed.

In addition, Local Law 62 requires the Task Force to submit biennial reports to the Mayor and Speaker of the City Council beginning March 1, 2018 and ending on March 1, 2022. By statute, the Task Force will cease to exist after submitting its final report on March 1, 2022.

Results

This report found that the Mayor's Office did not comply with Local Law 62 of 2017. Local Law 62 required the Task Force to be formed within 30 days of enactment of the law, effectively May 25, 2017. However, the Mayor's Office did not form the Task Force until February 2019, nearly two years later than required. Moreover, when finally formed, the Task Force did not have the required number of members or the required member representation. Specifically, although it consisted of representatives from various City agencies, community-based organizations that serve disconnected or "out of school and out of work" (OSOW) young adults, intermediaries, private sector leaders, and young adults who were previously OSOW, the Task Force included only 23 of the required 25 members, did not include a representative from the Young Women's Initiative as required, and had only two of the required three youth representatives.

Furthermore, since the Task Force was not formed until 2019, it could not and did not conduct the required minimum of four meetings prior to March 1, 2018. The Task Force's first meeting, which was hosted by Deputy Mayor J. Phillip Thompson, did not occur until February 1, 2019. After this initial meeting, the Task Force met on 14 occasions between March 2019 and October 2019. Additionally, the Task Force failed to issue two reports on disconnected youth by March 1, 2020, as required. The Task Force issued its first report, titled *Connecting Our Future* and labeled as the *2020 Disconnected Youth Task Force Report*, on January 19, 2021, nearly three years late.

This report recommended that the Task Force begin to comply with Local Law 62 by adding the required representative from the Young Women's Initiative and the additional youth representative; and by developing and issuing the required report due by March 1, 2022 in a timely manner to ensure it effectively meets the needs of the City's disconnected youth.

METROPOLITAN TRANSPORTATION AUTHORITY

Audit Report on the Metropolitan Transportation Authority's Monitoring of Its Express Bus Services

Audit # MJ20-055A

Comptroller's Audit Library #8754

Issued: June 30, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Metropolitan Transportation Authority (MTA) adequately monitors its express bus service performance.

The MTA is the largest public transportation agency in North America, serving a population of 15.3 million people in the 5,000-square-mile area fanning out from the City through Long Island, southeastern New York State, and Connecticut. The MTA comprises six agencies (plus various departments and boards). Two of the six agencies provide local and express bus service within the City: MTA New York City Transit (NYC Transit) and MTA Bus Company (MTA Bus). Express buses transport commuters between Manhattan and the outer boroughs, typically from a series of pick-up locations in one borough and drop-off locations in the other, connected by an express segment, generally over highways where they do not stop. At the end of 2019, the MTA Bus and NYC Transit bus systems in total operated 73 express bus routes throughout the five boroughs.

NYC Transit and MTA Bus manage service delivery through the MTA Department of Buses' Road Operations unit, which oversees and tracks bus service relative to the MTA's goals and responds to real-time needs as issues arise. Road Operations' staff in its BusTrek room monitor all express bus routes, Citywide, and can instruct bus operators to adjust routes to help bring service back on schedule. Road Operations can also recommend schedule and route modifications to improve service when a bus route is not meeting its performance goals over time.

A prior Comptroller's audit, *Audit Report on the Performance of New York City Express Buses Operated by the Metropolitan Transportation Authority* (Audit #MH13-118A, issued April 22, 2015), found that although the MTA had established criteria for measuring buses' timeliness, it had not set targets for the percentages of buses that it expected to operate on time. That audit found that 31 percent of sampled express buses were not on time based on the MTA's criteria. That audit further found that the MTA did not publicly report the extent to which express buses met their targets for reliable service. Instead, the agency combined the performance results for express buses with those of the much larger population of local buses.

Based on MTA data, MTA Bus and NYC Transit collectively operated a fleet of 1,523 express buses, with an annual ridership of 18.5 million, during Calendar Year 2019.

Results

Overall, the audit found that MTA had established a framework for monitoring express bus performance through field observations, the use of GPS technology, and data analysis, and could identify the routes with the lowest levels of on-time performance and service delivery. However, the audit identified significant issues with that framework and the MTA's efforts to improve express bus performance during the audit's review period. Specifically, in connection with its performance monitoring structure, the MTA had identified nine performance indicators, including (but not limited to) on-time performance and travel time, by which it measured express bus performance. However, the way the MTA had implemented these performance indicators appeared to reduce their utility:

- For six of the nine performance indicators, the MTA had not set goals for measuring its express buses' actual performance. Without such goals, it is unclear how the MTA can use those performance indicators to assess its performance.
- For two of the three indicators for which goals have been set, the indicators appeared to be of limited value for assessing express bus performance.
- For on-time performance, the MTA had set a very modest goal of just under 60 percent. From that target, it appears that the agency expects that a significant percentage of its buses will not operate on time in accordance with its own schedules.

Additionally, although the audit found that the MTA was able to identify those express bus routes that are low-performing, such as on-time performance as low as 23 percent, the agency stated during the audit that it had not received any recommendations from its Road Operations unit for schedule or route modifications for any express bus routes during the audit's review period. At the exit conference—after fieldwork for the audit had been completed—officials contradicted their earlier written statements and claimed that Road Operations did recommend modifications during the review period. Subsequent to the exit conference, officials submitted a document listing purported adjustments the agency claims it made in 2018 and 2019. However, since the MTA did not provide this document until audit testing had ended, auditors were unable to verify the information contained therein and offer no opinion regarding its reliability.

Finally, the audit found that the MTA did not have an adequate process for providing customers with real-time information regarding delays affecting particular buses along a bus route. The agency generally notifies customers of system-wide service disruptions and delays. However, when a delay impacts a particular scheduled bus, the MTA generally notifies customers only if the resulting service gap is (1) twice the scheduled interval between buses or (2) more than an hour. A policy of leaving customers uninformed of delays of up to one hour, and potentially stranding them at bus stops, creates a significant risk of seriously inconveniencing customers who rely on and pay a premium for express bus service.

To address these issues, the audit made six recommendations to the MTA, including the following:

- The MTA should establish goals for all publicly reported performance indicators so that Road Operations personnel gain a clear understanding of management's expectations.
- For its on-time performance target, the MTA should consider increasing the percentage of express buses that it expects to operate on schedule.
- The MTA should ensure that Road Operations: (a) identifies possible route and schedule modifications for express buses that do not meet performance goals; and (b) recommends appropriate modifications to the MTA's Operations Planning department.
- The MTA should provide customers with real-time notifications of service delays impacting individual bus trips and measure its performance in doing so.

In its response, the MTA generally agreed with five of the audit's six recommendations. The MTA disagreed with the recommendation to consider increasing its on-time performance target for the percentage of express buses that it expects should be on time.

Audit Follow-up

The MTA reported that five recommendations are in process. The MTA stated that it is continuing to evaluate applying goals that are measurable and reportable, and to explore performance indicators that reflect the uniqueness of express bus service. The MTA also indicated that it has

analyzed the running time on Staten Island express bus routes in an effort to improve on-time performance, and has currently made weekday changes to the Staten Island bus service. In addition, the MTA stated that it plans to implement a system to publish service alerts for cancelled trips throughout the City, which is currently being done in the Bronx. The MTA, however, continues to disagree with the recommendation to increase its on-time performance target for the express buses it expects should be on time. By setting such a low bar (<60 percent of buses on time) for satisfactory on-time performance, the MTA may be unintentionally signaling that management has a limited expectation that buses will generally operate according to their stated schedules. Under such circumstances, it is likely that any current customer dissatisfaction with the on-time performance for express bus service will remain. The auditors therefore urge the MTA to implement this recommendation and to set on-time performance targets that encourage improved, timely service for express bus riders.

MULTI-AGENCY

Audit Letter Reports on the New York City Landmarks Preservation Commission's Compliance with Local Law 25 of 2016 Regarding Translation of Agency Website (SZ20-108AL) and the New York Public Library's Provision of Website Translation Services (SZ21-092AL)

Introduction

The objective of these audits was to determine whether the Landmarks Preservation Commission (LPC) and the New York Public Library (NYPL) were in compliance with Local Law 25, which is intended to make City agencies, and ultimately the City as a whole, more accessible to foreign-born residents whose primary language is not English.

Most City agencies have a significant presence on the internet and rely on agency websites to both provide information to and interact with the public. Accordingly, in 2016, then-mayor Bill de Blasio signed Local Law 25, amending the City's Administrative Code in relation to citizens' ability to access translation of City websites. Local Law 25 requires that every website maintained by or on behalf of a City agency include a translation service enabling users to view the text of that website, wherever practicable, in languages other than English. It also requires that the translation service be identifiable in a manner that is comprehensible to speakers of the seven most commonly spoken languages in the City. As determined by the Department of City Planning, the seven most commonly spoken languages in New York City among residents with limited English proficiency are:

1. Spanish
2. Chinese (includes Cantonese, Mandarin, Taiwanese, and Formosan)
3. Russian
4. Bengali
5. Haitian Créole
6. Korean
7. Arabic

Thereafter, with the enactment of Local Law 30, Urdu, French and Polish were added for a total of 10 Limited English Proficient (LEP) language standard for purposes of providing direct public access via translation services through City agency websites.

Results

Audit # SZ20-108AL
 Comptroller's Audit Library #8712
 Issued: October 27, 2020
 Monetary Effect: None

The audit found that LPC was in partial compliance with Local Law 25 and Local Law 30.

Auditors reviewed and successfully translated the website text in all 10 noted languages. LPC's website also had a "Translate This Page" feature, which enabled translation of LPC's website text into more than 100 languages.

However, while the website translated its top-layer content in the 10 designated languages in accordance with Local Laws 25 and 30, the key documents accessed through the website's link opened in English only. Therefore, the auditors were not able to translate LPC's key documents into the top 10 languages for residents with limited English proficiency directly on LPC's website. LPC's website states that the documents will be provided in the requested language upon request.

To address this issue, the audit made the following two recommendations that LPC should:

- Maintain its current level of compliance with Local Law 25 and Local Law 30 by continuing to offer: (a) direct online translation of its web pages' primary content in the 10 designated languages that Local Law 30 prescribes; and (b) on-request translation of the key documents linked to those pages as a temporary measure until it offers direct online translation of those documents.
- Make translations of the essential documents linked to its web pages directly available to users in the 10 designated languages as required by Local Law 30.

LPC agreed with both audit recommendations and reported that the implementation of the audit recommendations is in process. LPC stated that it continues to offer direct online translation of its web pages' primary content in the 10 designated languages and has made translations of the essential documents linked to its web pages directly available to users in Spanish and Chinese—2 of the 10 designated languages. LPC also stated that it is “committed to translating its essential documents into the remaining 8 languages required by Local Law 30, pending additional resources.”

Audit # SZ21-092AL

Comptroller's Audit Library #8751

Issued: June 29, 2021

Monetary Effect: None

The audit found that the NYPL was in partial compliance with Local Law 25 and Local Law 30. Auditors reviewed and successfully translated the website text in all 10 noted languages.

However, although the NYPL's website translated its top-layer content in the 10 designated languages in accordance with Local Laws 25 and 30, the key documents accessed through the website's links opened in fewer than the 10 designated languages. Therefore, auditors were not able to translate the NYPL's key documents into the top 10 languages for residents with limited English proficiency directly on the NYPL's website. The NYPL's website states that the documents will be provided in the requested language upon request.

To address this issue, the audit made the following two recommendations that NYPL should:

- Maintain its current level of compliance with standards for website translation services as defined in Local Law 25 and other relevant laws, standards, and guidelines by continuing to offer direct online translation of its webpages' primary content in the 10 designated LEP languages that Local Law 30 prescribes.
- Make translations of the essential and key documents linked to its webpages directly available to users in the 10 designated LEP languages specified by Local Law 30. As a temporary measure until it offers direct online translation of those documents, the NYPL should continue to translate the essential and key documents on request.

The NYPL agreed with both audit recommendations and reported that it is currently redesigning its entire site to implement multilingual capability and translation, which will be completed by the end of 2022.

MULTI-AGENCY

Letter Report on the Departments of Housing Preservation Development and Buildings' Emergency Demolition Declarations and Contracting

Report # RI21-086S

Comptroller's Audit Library #8724

Issued Date: February 24, 2021

Introduction

The Comptroller's Office investigated the City's expedited permit and procurement procedures for emergency demolitions. The investigation sought to determine whether the City's procedures and practices for emergency demolitions adequately advanced the City's goals of protecting its residents while assuring appropriate fiscal and integrity controls. To make this determination, the Research and Investigations Unit (R&I) reviewed 52 emergency demolition contracts registered during Fiscal Years (FY) 2016 through 2018 that were awarded by the Department of Housing Preservation and Development (HPD) for buildings determined by the Department of Buildings (DOB) to have "serious structural damage and/or a deteriorating condition ... [with] a collapse or failure ... expected in the very near future."

Parallel to the investigation, HPD and the Comptroller's Bureau of Contract Administration (BCA) collaborated to improve certain emergency demolition procedures and systems. The investigation reviewed the existing HPD and DOB policies and procedures, identified new procedures implemented as a result of the collaboration with BCA, and recommended further operational improvements.

Findings

The investigation found that:

- Commencement of work on emergency demolitions was prolonged, thereby extending the risk the buildings posed to public safety. Although DOB's 1993 policy memorandum set forth the expectation that work will commence within 30 to 60 days of an emergency declaration, for the 52 emergency demolition Contracts reviewed, it took more than 6 months on average to begin demolition work. The delays were primarily attributable to the time required to obtain permits for demolition and procurement approvals, and to deficient demolition plans submitted by HPD contractors that required multiple submissions to obtain DOB approval for issuance of necessary permits.
- Registration of emergency demolition contracts was delayed due to various inefficiencies in the approval and contracting processes, causing delays in payments to contractors. For the 52 Emergency Demolition contracts reviewed, HPD took between 139 to 241 days on average after award to submit the contracts for registration.
- Chronic delays in payments contributed to a limited pool of contractors for emergency demolition contracts. Only contractors who have the financial capacity to incur contract expenses upfront or those who have obtained loans to cover the cost of waiting for the City's payment can afford to bid on such contracts. As a result, HPD repeatedly awards emergency demolition contracts to a limited number of contractors which diminished competition for the City's demolition work. Only 15 contractors bid on the 52 emergency demolition contracts reviewed. Of those 15, 8 contractors were awarded contracts, with 4 contractors obtaining most of the contracts. Additionally, HPD's pool of contractors and contractor participation in bidding decreased dramatically from FY 2016.

As a result of this investigation, the Comptroller's Office made ten recommendations, four specific to DOB and six specific to HPD.

The recommendations to DOB were to:

- Establish policies and procedures for prioritizing review of emergency demolition permit applications;
- Create a standardized cover sheet for DOB demolition plan submissions that clearly identifies them as HPD emergency demolition plans;
- Host training sessions for HPD and its demolition contractors on requirements for DOB demolition plan approval on a periodic basis; and
- Implement backend controls and automated functions within DOB's plan review database to minimize data entry errors. It also recommended that HPD maximize its efforts to attract new contractors and retain existing contractors interested in bidding for emergency demolition contracts, exercise greater oversight over the design professionals hired by private contractors, and establish and distribute to contractors a written best practices timeline of when each task in the emergency demolition process is expected to be completed.

The recommendations to HPD were to:

- Maximize its efforts to attract new contractors and retain existing contractors interested in bidding for Emergency Demolition contracts, including exploring new strategies to publicize the program and creating incentive programs for smaller businesses;
- Continue to work together with the Law Department and the Comptroller's Office to expedite approvals for Emergency Demolition contracts and ensure the timely submission of such contracts for registration;
- Exercise greater oversight over the design professionals hired by private contractors and consider independently reviewing demolition plans prior to submission to DOB, meeting with design professionals and/or contractors after failed plan reviews to ensure timely revision and resubmission, and setting goal dates for resubmission of demolition plans;
- Track the work of its contractors' design professionals to explore the possibility of denying approval of subcontractors who repeatedly fail plan review;
- Establish a written best practices timeline of when each task in the Emergency Demolition process is expected to be completed, and distribute this guideline to contractors; and
- Electronically track the receipt of documents necessary for registration.

In addition, BCA committed that it would make all efforts to promptly approve procurements and revisit the process to determine whether timeframes are being achieved.

MULTI-AGENCY

Nothing Gained: Report of the New York City Comptroller's Investigation of the City's \$8.26 Million Payment to Global Medical Supply Group

Report #RI21-093S

Comptroller's Audit Library #8735

Issue Date: April 27, 2021

Introduction

The Comptroller's Office investigated the City's \$8.26 million advance payment to Global Medical Supply Group LLC (Global) for 130 ventilators it never received. In March and April of 2020, City officials at the Department of Citywide Administrative Services (DCAS), the Mayor's Office of Contract Services (MOCS), and other agencies attempted to purchase 130 ventilators from Global due to the critical need for such equipment in response to the COVID-19 pandemic. Global, a business formed less than two weeks earlier, convinced City decisionmakers to pay \$8.26 million in advance of delivery, without price competition, security for the payment, a signed contract, or any meaningful assessment of Global's business history or reliability. Global failed to deliver any ventilators and, even after protracted negotiations, litigation, and a settlement, failed to return \$1.86 million—nearly a quarter of the City's payment.

Findings

The Comptroller's report identified three factors that allowed Global to exploit the City's deadly medical emergency by overselling its ability to deliver scarce medical equipment the City urgently needed, and create the \$1.86 million loss:

- The suspension of City procurement laws and rules exposed the City to risks of waste and abuse. Actions taken by City officials in the Global procurement were possible only because of the suspension of City procurement laws and rules for COVID-19 related purchases by emergency executive order. The order suspended, among other requirements, rules requiring competitive bidding, vendor responsibility determination, and contract registration. Even without the emergency executive order, the City Charter and the City's Procurement Policy Board Rules already provide for expedited emergency purchases—but with safeguards and public transparency that the City's transaction with Global lacked. No compensating safeguards were put in place to safeguard City finances or the City's interests. With such safeguards removed, City employees were extraordinarily vulnerable to exploitation by unscrupulous actors and to mistakes and omissions that the laws and rules might have prevented.
- Global exploited the City's emergency with a high-pressure sales pitch and false assurances of immediate delivery of lifesaving equipment. After the City publicly announced it needed 15,000 ventilators, Global engaged in an intensive marketing campaign targeted towards City officials, including at least 28 telephone calls, 149 texts, and 60 emails in one four-day period alone. Global further falsely claimed that it had already "secured" and would immediately ship 130 ventilators from China. This pressure campaign worked: a senior City official later claimed that Global's quick and confident responses to City questions, as well as the extreme public health emergency, persuaded City officials to take a risk on Global's offer.
- City officials missed or disregarded several indications of Global's untrustworthiness. In particular, City officials: (1) pursued the ventilator procurement from Global despite a City official flagging statements made by Global representatives about its ability to procure

other critical goods as bearing “indicia of unreliability”; (2) did not require Global to provide basic, verifiable background information such as its date of incorporation or business history, but nonetheless proceeded with the procurement; (3) did not require verifiable evidence that Global had access to or control over the ventilators it claimed it could deliver, and instead accepted Global’s unauthenticated photos and videos of ventilators which, as a senior City official acknowledged, “could have been anyone’s”; and (4) did not challenge Global’s implausible statements about its access to tens of thousands of ventilators.

As a result of this investigation, the Comptroller’s Office recommended that the City adopt seven measures for future emergency procurements of goods, including that the City:

- Follow emergency procurement procedures prescribed by the City Charter and Procurement Policy Board Rules, amending them if necessary;
- Establish rules and protocols to mitigate risks when advance payments might be necessary, including monetary limits, escrow payments, surety bonds or letters of credit requirements, and vendor and third party verification;
- Establish emergency procurement procedures and tools in advance of the next emergency;
- Draft a short-form contract for emergency procurements including safeguards to protect City interests;
- Create a short-form disclosure template for emergency vendor responsibility determinations;
- Create a centralized clearing house for expedited vendor responsibility determinations in emergency procurements; and
- Develop guidelines for quicker vendor responsibility determinations.

DEPARTMENT OF PARKS AND RECREATION

Audit Report on the Safety of the Department of Parks and Recreation's Public Swimming Pools

Audit # MH20-066A

Comptroller's Audit Library #8748

Issued: June 15, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Parks and Recreation (DPR) operates and maintains outdoor public swimming pools in a manner that ensures the safety of pool patrons. DPR is responsible for operating outdoor swimming pools in City parks during the summer season. DPR's mission with regard to pools is to maintain a safe and clean water recreation environment for all New Yorkers and to preserve and improve the infrastructure of the pools, pool decks, filter plants, and all surrounding areas.

During the pool season, DPR pool staff inspect pool facilities on a daily basis, before the pools open, to ensure that there is an adequate inventory of lifesaving equipment and supplies and that the conditions of the facilities and the pool are adequate. If a condition is in need of repair by a skilled tradesperson, pool staff record the issue in DPR's Asset Management Parks System (AMPS) to generate a work order.

Filter Plant Operators (FPOs) are responsible for maintaining the quality of the pool water to ensure that it is safe for swimming. FPOs must test the water, take any necessary corrective steps if the water quality is not found to be at an acceptable level, and record the results of the chlorine and pH readings into the FPO Daily Report of Operations (FPO Report). They must also record other information, such as air temperature, the pool's calcium hardness, total alkalinity, and flow meter readings.

During the summer, the Department of Health and Mental Hygiene (DOHMH) completes a Bathing Facility Inspection Report for every outdoor pool at least once each summer pool season. The report includes information on the facility's pools and, if applicable, the violations each facility or pool received. DPR staff must log into AMPS all DOHMH health code violations that require the services of a skilled tradesperson.

Results

This audit found that while DPR generally operated and maintained its outdoor swimming pools in a safe manner, there were exceptions that increased risks to the health and safety of pool patrons and DPR staff members. Auditors' observations of the pools found that water was clear, the chlorine and pH readings were generally within DOHMH's acceptable levels, necessary signs were posted, and the necessary lifesaving equipment was generally on deck, although certain obsolete equipment was also improperly present at some locations. Further, the audit found that AMPS contained work orders for 40 (95 percent) of the 42 health code violations that DOHMH Inspectors had issued to DPR. Additionally, the pool staff generally recorded the hourly chlorine and pH readings for the pools we visited in the FPO Reports, as required.

However, the audit found certain deficiencies and operational weaknesses that DPR should address. Auditors visited a sample of 37 outdoor pool locations during the 2019 summer pool season and found 43 deficiencies (e.g., high chlorine reading, tripping hazards, and damaged rescue tubes) that, based on DOHMH's established criteria, would be classified as critical issues. In 2020, auditors revisited 7 of those pools and found that 10 of the 21 issues previously identified at those locations were still not remediated.

The audit also found that DPR staff did not consistently record work orders in AMPS as required for issues that pool staff noted on Pool Opening Inspection Check Lists, Daily Pool Reports, and FPO Reports (pool documents). AMPS contained no records of work orders for 5 (17 percent) of the 29 sampled conditions that pool staff noted on the pool documents, which required a skilled tradesperson to repair. In addition, the lists of lifesaving equipment in many of the pools' mandated Safety Plans have not been updated for at least 20 years. Consequently, those plans include some flotation devices that DPR no longer uses, but do not include the required quantities of the flotation devices currently in use.

Further, the audit found that FPOs did not consistently record readings for certain required categories of water quality and pool operation tests. Of the 425 FPO Reports reviewed, 280 had shortcomings—each either did not have one or more pieces of information or lacked evidence of a required supervisor's sign-off on the water testing.

Finally, the audit found potentially dangerous filter plant conditions that may pose health and safety risks to DPR's pool staff at the Jackie Robinson Pool and the Astoria Pool and found that DPR's website and individual pool webpages did not always reflect accurate pool information.

To address these issues, the audit made 14 recommendations, including the following:

- DPR should improve controls to ensure that staff add work order requests for all issues that require a skilled tradesperson to perform the repair into AMPS.
- DPR should update Safety Plans for all pools and submit them to the New York State Department of Health and DOHMH for review and approval.
- DPR should establish written standards in its Operations Manual on how and how often FPOs should: record the air temperatures during the day, complete and record the results of the calcium hardness and total alkalinity tests, record the flow meter readings, and record the locations where the water samples are taken around the pool.
- DPR should inspect the filter plants at Jackie Robinson Pool and Astoria Pool, identify the source(s) of the leaks, and correct the issues.
- DPR should maintain and update its website and its individual pool webpages with current and accurate pool related information, including temporary pool closures for each day.

In its response, DPR generally agreed with all 14 recommendations.

Audit Follow-up

DPR reported the audit recommendations have either been implemented or are in the process of being implemented. DPR stated that it is in the process of reviewing its written standards for FPOs to record air temperatures, flow meter readings, etc., and is also in the process of investigating the Wagner Pool chlorine pump and chemical readings.

DEPARTMENT OF PROBATION

Audit Report on the New York City Department of Probation's Security and Access Controls over Its Computer Systems

Audit # SI19-121A

Comptroller's Audit Library #8721

Issued: December 28, 2020

Monetary Effect: None

Introduction

This audit report is restricted.

KINGS COUNTY PUBLIC ADMINISTRATOR

Audit Report on the Estate Management Practices of the Kings County Public Administrator

Audit # FP20-082A

Comptroller's Audit Library #8736

Issued: May 17, 2021

Monetary Effect: None

Introduction

The objectives of this audit were to determine whether the Kings County Public Administrator (KCPA) maintained sufficient controls over certain operating practices of its administration of estates and complied with estate management requirements established by the New York State Surrogate's Court Procedure Act (SCPA), the Guidelines for the Operations of the Public Administrators of New York (PA Guidelines), and other applicable regulations.

There are five Public Administrators (PAs) within the City, each appointed by the judge or judges of the Surrogate's Court of their respective counties. The KCPA is a governmental agency responsible for administering the estates of the Kings County residents who die intestate and/or without known heirs or anyone else able and authorized to administer their estates. This responsibility requires the KCPA to protect each decedent's estate it administers from waste, loss, and theft, make burial arrangements, identify and liquidate assets, pay taxes, and distribute the assets in accordance with a decree issued by the Surrogate's Court.

Article 11 of the SCPA and the PA Guidelines govern the KCPA's estate-administration process. In Kings County, two elected Surrogate's Court judges (Surrogates) preside over the Surrogate's Court. They divide judicial responsibility for the estates that the KCPA administers and share the power to appoint and remove the PA.

In Fiscal Year 2020, the KCPA's City-funded expenditures totaled \$848,753. That year, the KCPA employed 14 individuals, consisting of a PA, a Deputy PA, and a staff of 12 investigative and office personnel. As of September 18, 2019, the KCPA maintained a caseload of 2,740 open estates, according to its records.

Results

The audit found weaknesses in the KCPA's internal control structure, specifically, the existence of two Administrative Orders of the Kings County Surrogate's Court that convey specific and directly conflicting directions to the PA and the Deputy PA. This confusion undermined management's authority and diminished its ability to establish and maintain an effective system of internal control and accountability as required by Comptroller's Directive #1, *Principles of Internal Control*. Furthermore, the KCPA did not establish adequate written policies and procedures to provide guidance to its staff in several important areas of its operations.

In particular, the audit found that some KCPA investigators assigned to search for inventory and collect estates' personal property from the decedents' residences did not immediately log those items on the designated forms. In addition, KCPA office staff did not properly document the office's receipt of the estates' personal property that investigators brought to the office for vault storage. Additionally, the KCPA could not account for a significant quantity of estates' personal property, and its inventory records of estates' non-liquid personal property were incomplete, inconsistent, and overwritten. Finally, the KCPA had not conducted properly documented periodic inventory counts of estates' personal property.

To address these issues, the audit made two recommendations to the Surrogate's Court and nine recommendations to the KCPA. They include the following:

The Kings County Surrogate's Court should:

- Review its Administrative Orders of May 18, 2020 and May 20, 2020 with the assistance of the Office of Court Administration to address and as far as possible resolve any contradictions that may exist between them.

The KCPA should:

- Establish written policies and procedures that include detailed guidance to staff, consistent with the SCPA and the PA Guidelines, for the proper performance of their assigned duties.
- Ensure that it properly logs and maintains essential information concerning all personal property of every estate during or immediately following investigations at decedents' residences.
- Ensure that it consistently documents all aspects of the in-office inventory intake process on the required forms.
- Perform and obtain appraisals of non-liquid inventory items belonging to closed estates, sell the items at auction, and ensure the proceeds of the sales are credited to the estates and remitted to the appropriate individuals in accordance with the applicable decree wherever feasible.
- Regularly download, preserve, and periodically compare copies of video surveillance records with access log records to ensure a complete record of access to the vault.

The KCPA's response did not address the audit's recommendations and specifically state whether it agreed or disagreed with each of them. However, based on the KCPA's full response, it appears that the KCPA agreed with four recommendations (#5, #6, #8, and #9), believed that one recommendation was already in place (#1), and did not respond to four recommendations (#2, #3, #4, and #7). In its response, the KCPA stated, "The Comptroller makes several valid recommendations with respect to improving operations of the agency. These recommendations will be implemented where possible. However, until the agency's reporting structure is re-established in accordance with the NYS Surrogate's Court Procedure Act, additional efforts to improve KCPA operations will not be possible."

One of the two Kings County Surrogates provided a written response to the audit report. The Surrogate's response did not specifically address or state whether the Surrogate agreed or disagreed with the audit's recommendations. The Surrogate stated in part that "the problems and issues raised and identified in the preliminary audit report are symptomatic of the fundamental structural problems of the manner in which the office of PA is supervised, not just in Kings County, but in New York City as a whole."

Audit Follow-up

The KCPA reported that two recommendations are in process, six recommendations have been partially implemented, and the remaining recommendation has not been implemented. The KCPA stated that it is in the process of obtaining a new DVR which is compatible with the new storage device for backing up video surveillance records. For six recommendations, the KCPA stated that while the KCPA has guidelines and procedures in place, it was unable to fully implement the recommendations due to the May 2020 administrative order imposed by Surrogate Thompson; the resignation of the Deputy Commissioner on September 10, 2021; additional caseload as a result of working remotely due to the COVID-19 pandemic; and dysfunction in the office resulting

from Surrogate Thompson's administrative order. In addition, the KCPA stated that the remaining recommendation to use video recording devices during investigations at decedents' residences has not been implemented for the same reasons mentioned above.

The Surrogate Court did not provide a status report.

QUEENS BOROUGH PUBLIC LIBRARY

Follow-up Audit Report on the Financial and Operating Practices of the Queens Borough Public Library

Audit # FM20-079F

Comptroller's Audit Library #8752

Issued: June 29, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Queens Borough Public Library (QBPL or the Library) fully implemented the nine recommendations of the prior *Audit Report on the Financial and Operating Practices of the Queens Borough Public Library* (Audit # FN14-099A), issued on July 7, 2015.

The QBPL is one of the largest public library systems in the United States, dedicated to serving one of the country's most ethnically and culturally diverse areas. The QBPL is primarily funded by City tax levy funds. The City also provides the Library with most of its buildings and with City capital funds for infrastructure work on those buildings. In addition to City funds, the QBPL receives funding from New York State, federal grants, and private donations, and it collects revenues from book sales, fines, and fees.

During Fiscal Year 2019, the QBPL reported \$121,548,512 in City funding, \$10,161,318 in State funding, and \$2,821,705 in federal grants. The QBPL uses a fund accounting structure, which includes restricted, unrestricted, and Board-designated fund accounts. The QBPL may use four of those funds—the City Fund and unrestricted funds in its Fines and Fees Fund, its State Fund, and its Board-designated Fund—for all aspects of the Library's operations.

Results

The follow-up audit found that of the nine recommendations made by the prior audit report, the QBPL fully implemented three and partially implemented five, and that one recommendation was no longer applicable.

Specifically, the QBPL implemented: (1) recommendation #4—that it review certain W-2s it had issued previously to determine the value of any income not properly stated and take appropriate action, including reissuing any W-2s, if necessary; (2) recommendation #8—that it maintain accurate records to support fund allocations and other financial and operational decisions, including raises, bonuses, staff reductions, and reductions in services; and (3) recommendation #9—that it review its policies and procedures to ensure that they adequately promote the mission of the Library and ensure the proper allocation of resources.

The QBPL partially implemented: (1) recommendation #1—that it revise its policies and procedures to ensure that proper Board and managerial oversight responsibilities are established and exercised for all aspects of the Library's operations, including but not limited to the activities of the Chief Executive Officer (CEO) and other executive staff; (2) recommendation #2—that it ensure the establishment and enforcement of proper financial controls for the effective use of its resources; (3) recommendation #3—that it revise the timekeeping policy to ensure all employees, including managerial employees, properly account for their work hours; (4) recommendation #6—that it ensure going forward that all compensation is included as taxable income on employees' W-2s; and (5) recommendation #7—that it establish a reasonable methodology to properly allocate costs among different funds.

The follow-up audit recommended that the QBPL:

- Update its Purchasing Policy;
- Establish a standard allowance for in-town meals to be included in its Business Expense Policy;
- Enforce its credit card policies and procedures, including the procedure requiring the CEO and Chief Financial Officer to review and approve credit card and purchasing card charges, or, if the QBPL determines that such review is unnecessary, revise the relevant policies and procedures, such as Authorized Uses procedure, Section A9, to eliminate the requirement and specify the reviews it deems sufficient;
- Properly account for the usage of QBPL vehicles by authorized drivers to identify and include all reportable compensation as taxable income on employees' W-2s;
- Properly account for the fueling of QBPL vehicles and the location of authorized drivers during work hours to detect and prevent unauthorized use of QBPL's resources;
- Ensure that QBPL's Kronos timekeeping system functions properly and will be fully implemented by the scheduled time; and
- Revise its Board-approved allocation methodology and consider allocating management salary costs among unrestricted funds other than the City Fund.

In its written response, the QBPL agreed with five of the seven new recommendations, disagreed with one recommendation, and stated that it will take the remaining recommendation under advisement.

Audit Follow-up

The QBPL reported that five recommendations have either been implemented or are in the process of being implemented, and stated that the new Kronos timekeeping system will be fully automated by the end of the year and the first quarter of 2022. The QBPL continues to disagree with the recommendation to establish a standard allowance for in-town meals to be included in its Business Expense policy because "the Report did not identify a single instance of excessive spending on meals beyond what was identified in the original audit in 2015." However, it is important to implement this recommendation to ensure that the amount spent on such meals is reasonable and that the Library has the ability to control such spending and hold employees accountable for future spending that the Library itself may find excessive. In addition, the QBPL stated that the Library's Board of Trustees will meet to discuss the recommendation to allocate management salary costs among unrestricted funds other than the City Fund.

BOARD OF EDUCATION RETIREMENT SYSTEM

Audit Report on the Board of Education Retirement System's Controls over the Identification of Improper Payments to Deceased Recipients

Audit # FN20-103A

Comptroller's Audit Library #8742

Issued: June 14, 2021

Monetary Effect: None

Introduction

The objective of the audit was to determine whether the Board of Education Retirement System (BERS) had adequate controls in place to identify improper benefit payments to deceased recipients.

Founded on August 1, 1921, BERS provides retirement benefits for civil service employees permanently employed by the City and the City School District of the City of New York, other than those who may retire under the provisions of other retirement laws. BERS currently serves additional members, including provisional and part-time employees of the City Department of Education and employees of participating charter schools. BERS uses the Comprehensive Payroll Management System (CPMS) to maintain information concerning active and former members, retirees, and beneficiaries as well as copies of related correspondence and supporting documentation.

BERS processes monthly pension payments through the City's Pension Payroll Management System (PPMS) and terminates benefit payments in PPMS after a benefit recipient dies. BERS identifies a benefit recipient as deceased through the following means:

- Notification from the decedent's family;
- Various death match reports generated through the City Human Resource Management System and the City's Report Management and Distribution System;
- Deceased notices recorded in the City's Payroll Management System (PMS);
- Notification from the decedent's bank; and
- Non-responsiveness to a BERS' mailed request to a benefit recipient to provide a signed and notarized affidavit, also called an attestation, as proof the benefit recipient is alive.

For recipients who were reported as deceased by family members, a bank, or the Social Security Administration (SSA), BERS will suspend future benefit payments immediately and terminate payments after it receives a death certificate. BERS will also determine whether overpayments were made to the decedents and start the recoupment process, if necessary. For all other cases in which BERS learns of a probable death of a recipient, BERS will research information in Lexis Nexis and contact the benefit recipients and, if applicable, request a benefit recipient to provide a signed and notarized attestation that the benefit recipient is alive. If BERS is unable to contact a benefit recipient and/or obtain an attestation, BERS will suspend benefit payments.

During Fiscal Years 2019 and 2020, BERS paid \$280 million and \$296 million, respectively, to approximately 20,000 benefit recipients.

Results

Although BERS had established control procedures to identify and prevent improper pension benefit payments to deceased recipients, those procedures may not have been sufficient to

identify deceased recipients. The audit identified two factors that bring the adequacy of the controls into question: (1) the inherent limitation of the SSA's Limited Access Death Master File (LADMF) that BERS relies on as a primary means of identifying recipients who have died; and (2) BERS' practice of applying its principal supplemental control procedure—obtaining affidavits as proof of life—to only a fraction of its total number of benefit recipients.

In addition, the audit found that PPMS and/or CPMS did not contain accurate dates of birth (DOBs) for 188 benefit recipients, which can result in improper benefit payments. BERS subsequently corrected the DOBs in its CPMS file provided to the auditors.

Deficiencies in, and non-compliance with, the control procedures in place increase the risk that BERS may issue unwarranted payments in the names of deceased benefit recipients.

To address these issues, the audit recommended that BERS should:

- Establish additional procedures to address the deficiencies and limitations this audit identified in BERS' current computer-assisted death match reports, including by researching and assessing the availability, coverage, and effectiveness of other death match services offered through government programs and private vendors.
- Send affidavit requests periodically to all benefit recipients who are age 85 and older.
- Notify the City agencies that manage, maintain, and enter data in PMS and any other relevant payroll system of the inaccurate information relating to the DOBs of BERS' members that BERS confirmed as a result of this audit and request that the responsible agencies review the source data and correct the errors as warranted.

In its response, BERS agreed with all three recommendations.

Audit Follow-up

BERS reported that it is in the process of implementing the audit recommendations.

DEPARTMENT OF SANITATION

Audit Report on the Department of Sanitation's Awarding and Monitoring of Its Contract with Cariati Developers Inc. to Provide Emergency Adult Food Access Program Services

Audit # ME21-063A

Comptroller's Audit Library #8738

Issued: June 4, 2021

Monetary Effect: Potential Revenue: \$15,644

Introduction

The objective of this audit was to determine whether the Department of Sanitation (DSNY) awarded a contract to Cariati Developers Inc. (CDI) in accordance with City procurement standards and with due diligence; and whether it effectively monitored the implementation of the contract.

The COVID-19 crisis exacerbated food insecurity in the City. In an attempt to assist affected residents during the crisis, the City, through the New York City Emergency Management Department (NYCEM) and DSNY, provided meals and groceries (food pantry boxes) to vulnerable adult New Yorkers through the Emergency Adult Food Access Program.

On April 2, 2020, DSNY awarded CDI a \$14 million emergency contract to provide food delivery services for the program for a three-month period commencing on April 13, 2020. According to the contract, CDI was expected to provide pantry boxes, each of which was to contain a three-day food supply equivalent to nine meals per box. According to the Notice of Award, the initial quantity of boxes to be delivered each day was between 5,000 and 10,000 boxes. The unit price to be paid to CDI was set at \$29.35 per box.

DSNY terminated its contract with CDI on May 3, 2020, just three weeks after the vendor's first day of deliveries, due to poor performance and due to DSNY having become aware that more than a month prior to CDI having been awarded the contract, the owner had been convicted of obstructing the Internal Revenue Service. CDI was paid \$1,428,406 for its three weeks of work under the contract.

Results

DSNY did not adequately follow the City's procurement guidance and displayed insufficient due diligence in its decision to award an Emergency Adult Food Access Program contract to CDI. DSNY did not discover until after the contract had been awarded that the owner had been convicted of a federal felony; more than a month before the agency awarded the contract, the owner had pleaded guilty to obstructing the Internal Revenue Service. In addition, DSNY awarded the contract to CDI without any evidence that the vendor had prior food sourcing, packaging, and/or delivery experience, even though the bid booklet called for the vendor to have had at least three years of such experience in the preceding five years.

DSNY also did not maintain sufficient controls over its vendor payments. Before DSNY made most of its payments to CDI, the agency did not obtain independent confirmations that the number of food boxes the vendor billed for had actually been received. However, DSNY did monitor CDI's performance and terminated the contract within three weeks of the vendor's first day of deliveries due in part to the vendor's poor performance. DSNY also terminated the contract because the agency had become aware that more than a month before it awarded the contract, the owner had been convicted of a federal felony.

The audit made seven recommendations, including the following:

- DSNY should routinely include a Google search of a vendor when conducting a vendor responsibility review.
- DSNY should enforce its bid booklet requirement for potential vendors to file PASSPort disclosure statements or, at a minimum, require the submission of disclosure statements outside of PASSPort that cover certain basic topics, such as the criminal history of the potential vendors' principals.
- DSNY should consistently document the search results of its vendor responsibility reviews at the time those reviews are conducted, even when they do not show any adverse information.
- DSNY should consider a potential vendor's directly relevant experience when determining whether the vendor has the capabilities to provide a particular type of service and should document that consideration in its bid evaluation.
- DSNY should consistently obtain independent confirmations of the amounts of food received from the vendors before making payments.
- DSNY should establish a tracking system to record vendor food delivery, billing and payment information, and consistently review the information in this system prior to paying invoices in an effort to prevent double payments.
- DSNY should recoup from CDI a double payment of \$15,644.

In its response, DSNY generally disagreed with the audit findings, agreed with three of the audit recommendations, and failed to directly respond to four of them in that it did not address the specific recommendations offered or it simply restated its disagreements with the findings upon which the recommendations were based.

Specifically, DSNY disagreed with the audit findings that it had: exercised insufficient due diligence in awarding an Emergency Adult Food Access Program contract to CDI; conducted an inadequate review of vendor integrity; improperly assessed the vendor's prior experience in sourcing, packaging, and/or delivering food; and maintained insufficient controls over its vendor payments process. DSNY argued that, to the contrary, it followed all applicable rules and guidance and otherwise acted prudently. After a careful review of DSNY's arguments, the audit concluded that DSNY's arguments did not alter any of the findings and recommendations in the report. The audit report argued that a full implementation of the audit's recommendations would help DSNY ensure that it awards emergency contracts to reliable vendors and that it only pays for the goods that the vendors actually provide.

Audit Follow-up

DSNY reported that six of the seven recommendations had been implemented prior to the audit. However, the audit report shows that the DSNY deficiencies that led to the seven recommendations occurred during the audit scope period and that DSNY had implemented only two of the recommendations prior to the audit. DSNY also reported that it continues to agree with the recommendation that it recoup the \$15,644 duplicate payment that the agency had made to the vendor. DSNY stated that CDI has filed a dispute that is pending with the Comptroller's Office.

DEPARTMENT OF SANITATION

Audit Report on the New York City Department of Sanitation's Responsiveness to Dirty Vacant Lot Complaints

Audit # MH19-072A

Comptroller's Audit Library #8733

Issued: April 16, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether DSNY has adequate controls to ensure the timely investigation and follow-up of complaints of dirty vacant lots.

Chapter 31 of the City Charter mandates that DSNY enforce provisions of the Charter that require property owners to maintain their vacant lots in a clean and sanitary manner. When property owners fail to do so, DSNY may clean the lots at the owners' expense, after first providing the owners with notice and an opportunity to clean their properties. DSNY's Lot Cleaning Division (LCD) is responsible for cleaning conditions that are typically outside the scope of DSNY's district garages, such as the perimeters of abandoned homes and dirty vacant lots.

LCD's lot cleaning process begins when individuals report dirty conditions on vacant lots to DSNY in one of several ways—through the 311 system (via telephone or online by completing a form found on DSNY's website), by letter, or by email. Following LCD's receipt of a complaint, a Lot Inspection Unit (LIU) inspector conducts an initial inspection to validate the reported dirty conditions. If the lot is found dirty, the Intake Unit conducts a research/ownership search to identify the owner of record.

LCD's Field Operations unit is responsible for cleaning both privately-owned and City-owned lots. If the LCD field supervisor finds the lot dirty and accessible during the compliance inspection, the supervisor forwards a service request to the appropriate LCD garage for cleaning. If the field supervisor finds the lot dirty but not accessible, the complaint is forwarded to LCD's Access Warrant Unit (AWU), which will conduct an inspection to determine whether hazardous health conditions (e.g., evidence of rodent activity) necessitating DSNY action are present. If they are, DSNY will ask the New York City Law Department to submit an application for an access warrant to the New York State Supreme Court. If the Court issues the access warrant, DSNY has 30 days, commencing on the 13th business day after the date of the warrant to access and clean the lot.

DSNY uses an information system called LotSmart to record the complaints it receives concerning dirty vacant lots and to manage the above-described process of addressing them. From July 1, 2018 through December 18, 2019, DSNY received a total of 11,883 vacant lot complaints related to dirty lot conditions, of which 9,740 were deemed actionable. (The remaining 2,143 complaints did not have a request source and did not proceed to the Intake Unit.)

Results

This audit found that DSNY had adequate controls to ensure the timely investigation and follow-up of complaints of dirty vacant lots—with some exceptions. The audit found that LCD consistently complied with its policy and timeliness targets for inspecting and researching the lots to determine their condition and ownership. For lots found dirty, LCD generally completed the tasks necessary to have them cleaned—by the owner or DSNY—in a timely manner.

LotSmart data reflected that DSNY met its timeliness targets for inspecting lots and researching their ownership over 99 percent of the time. DSNY met its timeliness target for cleaning dirty lots, after the required compliance inspections, 78 percent of the time.

However, the audit found that DSNY conducted the required compliance inspections within an average of 9 business days, exceeding management's expected benchmark of 5 to 7 business days. Moreover, some compliance inspections—18.6 percent—took longer than 15 days to complete. Currently, DSNY has no written Service Level Agreement (SLA) criterion for the maximum time frame in which it must complete a compliance inspection.

In addition, when calculating the timeliness of the lot cleaning process as a whole, 84 percent of the privately-owned (non-AWU related) and City-owned lots were cleaned within DSNY's expected time frames of, respectively, 82 business days for privately-owned and 71 business days for City-owned lots. Finally, LotSmart data also showed that when the Court issued access warrants, LCD cleaned the lots in question before the access warrants expired.

Apart from the areas discussed above that warrant improvement, DSNY's LCD has made noteworthy progress since 2008—the last time the Comptroller's Office audited this activity. Specifically, the current audit found that DSNY had integrated process flow and documentation functionality into LotSmart. For example, the agency now uploads photographs of lots into LotSmart to evidence the conditions found and work done at lots. In addition, LCD had adopted 311's SLA timeliness standards for initial inspections, research/ownership searches, and cleaning.

To address the issues identified in the current audit, the audit made three recommendations:

- DSNY should utilize aging reports that show the length of time it takes LCD personnel to complete each stage of the lot-cleaning process, from the time DSNY receives a complaint through the time when each dirty lot is cleaned, so that DSNY can better track the status of all dirty vacant lots reported to it and ensure that they are cleaned reasonably promptly.
- DSNY should examine whether LCD's lack of a written time standard for compliance inspections contributes to delays in its cleaning of dirty lots.
- DSNY should develop written time standards for compliance inspections and ensure that LCD staff are made aware of those time frames.

In its response, DSNY agreed with the audit's three recommendations.

Audit Follow-up

DSNY reported that all three audit recommendations are in the process of being implemented. DSNY stated that "once the target reports mentioned ... are sorted and operational, a written procedure will be generated."

OFFICE OF THE SPECIAL NARCOTICS PROSECUTOR

Audit Report on the Financial and Operating Practices of the Office of the Special Narcotics Prosecutor

Audit # FM19-087A

Comptroller's Audit Library #8750

Issued: June 28, 2021

Monetary Effect: Potential Savings: \$12,203

Introduction

The objective of the audit was to determine whether the Office of the Special Narcotics Prosecutor (OSNP) maintained adequate fiscal controls over its City-funded Personal Services (PS) and Other Than Personal Services (OTPS) expenditures as required by applicable rules, regulations, policies, and procedures.

OSNP is responsible for felony narcotics investigations and prosecutions in the City's five boroughs. OSNP was founded in 1971 and is the only agency of its kind in the United States. The Special Narcotics Prosecutor is appointed by the City's five independently elected District Attorneys (DAs).

During the audit scope period, Fiscal Years 2018 and 2019, OSNP employed or administered the City-funded compensation of 313 individuals, consisting of 156 Assistant District Attorneys (ADAs) the City's five DAs assigned to OSNP, referred to as legal staff, and 157 support staff members.

OSNP pays salaries, benefits, and one-time payments for recognition and retention purposes for both legal and support staff. However, ADAs' salaries and any additional one-time payments are determined by each ADA's home DA's office.

According to the City's Comprehensive Annual Financial Reports, OSNP expended \$22,184,198 in City funds in Fiscal Year 2018, consisting of \$20,626,249 for PS and \$1,557,949 for OTPS. In Fiscal Year 2019, OSNP expended \$23,292,327 in City funds, consisting of \$21,734,222 for PS and \$1,558,105 for OTPS.

Results

The audit found that for the period July 1, 2017 through May 30, 2019, OSNP generally maintained adequate controls over its OTPS expenditures, totaling \$2,362,758. However, the audit found that certain of those expenditures, totaling \$12,203, lacked adequate support in OSNP's records to establish that they: (1) were allowable under Comptroller's Directive #6, *Travel, Meals, Lodging, and Miscellaneous Agency Expenses* or other applicable guidelines; and (2) supported OSNP's criminal justice activities, in accordance with OSNP's classification of them as "Special Expenses" under budgetary Object Code 460.

Generally, the inadequately supported and potentially inappropriate OTPS expenditures involved transportation expenses, restaurant and meal charges, and expenditures related to special events, such as two functions honoring other law enforcement officials. Many of these problematic OTPS expenditures, totaling \$5,905 (48 percent by dollar value), were charged to a credit card assigned to the Special Narcotics Prosecutor. OSNP has now closed the credit card account.

With respect to PS expenditures, the audit found that OSNP paid a total of \$1,077,475 in City-funded one-time payments to 151 ADAs during the audit scope period, as directed by their employing DAs, but with no documentation that those payments were based on appraisals of their job performance. Additionally, OSNP did not maintain adequate personnel records for its ADAs

as required by Comptroller's Directive #13, *Payroll Procedures*.

Finally, the audit found that OSNP improperly authorized the payment of an estimated \$88,710 in cash overtime to employees who, according to OSNP's records, worked overtime voluntarily and were therefore ineligible to receive cash compensation for doing so.

To address these issues, the audit made eight recommendations as follows:

Regarding OSNP's OTPS expenditures that lacked adequate support and were potentially inappropriate, OSNP should:

- Properly use the City's Chart of Accounts, including its definitions, in identifying and classifying expenditures, and ensure that they use the 460 object code only for special expenses that are (a) not chargeable to other object codes, and (b) related to law enforcement activity;
- Follow Comptroller's Directive #6 regarding the proper use of City funds in the agency's operations;
- Ensure that established internal procedures regarding the use of agency credit cards are followed at all times and by all employees; and
- Ensure that payment vouchers submitted through FMS are adequately supported to ensure compliance with Comptroller's Directive #1, *Principles of Internal Control*.

Regarding OSNP's weaknesses in PS expenditures, OSNP should ensure that:

- One-time payments to ADAs are appropriately supported by documented justifications based on the ADAs' job performance;
- Complete employee personnel records that include, at minimum, the information mandated by Comptroller's Directive #13 are maintained;
- Information regarding the dates and amounts of and justification for one-time payments is maintained in the recipients' personnel files; and
- Established procedures regarding eligibility for cash overtime payments are followed.

Audit Follow-up

OSNP reported that all of the audit recommendations have been implemented.

DEPARTMENT OF TRANSPORTATION

Follow-up Audit Report on the Department of Transportation's Installation and Maintenance of Street Name Signs

Audit # MD19-082F

Comptroller's Audit Library #8706

Issued: August 13, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Transportation (DOT) implemented the six recommendations made in a prior audit report relating to the installation and maintenance of street name signs.

DOT's mission is to provide for the safe, efficient, and environmentally responsible movement of people and goods in the City of New York, particularly on its streets, highways, bridges, and waterways. DOT installs both large overhead and standard street name signs. Large overhead street name signs are located at the intersections of major, high-capacity, arterial roads and in commercial districts, while standard street name signs are located at every street corner. DOT estimates there are approximately 250,000 standard street name signs in the City. DOT identifies issues involving street name signs mainly through complaints. Complaints from the public, elected officials, and City agencies regarding the condition and absence of both standard and overhead street name signs are received by DOT directly (through email, United States Postal Service mail, and phone calls) and through the City's 311 service. Typical complaints involve missing, dangling, damaged, blocked, or faded street name signs. Repairs generally involve replacing the signs.

A prior Comptroller's Office audit was conducted to determine whether DOT adequately tracks its maintenance efforts with respect to street name signs in compliance with its own internal guidelines. That audit found significant deficiencies in DOT's maintenance efforts and tracking of street name signs; see *Audit Report on the Department of Transportation's Installation and Maintenance of Street Name Signs* (Audit # MD17-063A), issued on June 30, 2017. The 2017 audit report included six recommendations to address the weaknesses found.

Results

Of the six prior audit recommendations, the audit determined that DOT implemented one, partially implemented one, and did not implement four. Specifically, DOT implemented the recommendation that it ensure that work orders are approved before being sent to the contractor, and partially implemented the recommendation that it continue its efforts to develop a methodology for tracking and documenting intersections where street name sign surveys have been conducted. However, DOT did not implement the four remaining recommendations to (1) document its full inventory of standard street name signs throughout the City; (2) develop a plan to identify street name signs that need to be repaired and replaced throughout the City; (3) ensure that 311 complaints are investigated and addressed in a reasonable timeframe; and (4) establish time standards for addressing street name sign repairs/replacements once the need has been identified and monitor how well it is meeting those standards.

While examining the implementation status of the previous recommendations, the audit identified additional weaknesses in DOT's controls over street name sign installations. Specifically, the audit found that the complaints DOT received through the 311 service were not consistently recorded and mapped in its GIS database. It also found that 35 of 50 sampled complaints were recorded in the GIS database without service request numbers.

The audit made nine recommendations, including that DOT should:

- DOT should take steps to (1) identify and document its complete inventory of standard street name signs throughout the City and (2) develop protocols to periodically update its records to reflect changes in a timely manner.
- DOT should develop a comprehensive plan for conducting surveys to identify street name signs that need to be repaired or replaced throughout the City, and regularly monitor its implementation of that plan.
- DOT should establish procedures to ensure that 311 complaints regarding street name signs are investigated and addressed in a reasonable time frame.
- DOT should develop a system to track intersections that it surveys using its web-based system where it finds that no work is needed.
- DOT should establish time standards for addressing street name sign repairs and replacements once the need for them has been identified, and regularly monitor how well it is meeting those standards.
- DOT should strengthen its controls over the mapping process to ensure that the GIS database is regularly updated to include all complaints the agency receives through the 311 system and ensure that the GIS database is regularly reviewed for completeness and accuracy in reflecting the status of all such complaints and the corresponding surveys and work orders.
- DOT should ensure that service request numbers are appropriately exported to the GIS map so that it can track and report complaint dispositions.

In its response, DOT disagreed with the audit's assessment of the implementation status of the previous audit's recommendations pertaining to issues that the audit found still exist. Accordingly, DOT also appeared to disagree with the need for the five recommendations in this audit that pertain to those issues. Specifically, DOT disagreed that it still needs to (1) identify its full inventory of standard street name signs; (2) develop a comprehensive plan for identifying street name signs needing repair or replacement; (3) ensure that 311 complaints are investigated and addressed in a reasonable timeframe; (4) use its web-based system to track intersections where no work is needed; and (5) establish time standards for repairing or replacing street name signs once the need has been identified.

With regard to the four new recommendations made in this report, DOT agreed with one recommendation and partially agreed with two recommendations. DOT disagreed with the remaining recommendation that it ensure that service request numbers are exported to the GIS map so that the agency can track the disposition of complaints.

Audit Follow-up

DOT reported that eight recommendations have either been implemented or are in the process of being implemented. The remaining recommendation to ensure that service request numbers are exported to the GIS map, that DOT originally disagreed with, is no longer applicable. DOT stated that it no longer maps 311 requests but tracks all street name signs in the Sign Asset Management System (SIMS). In addition, DOT stated that it no longer uses the Access Database to enter critical street name sign information, but instead also uses SIMS for this task.

DEPARTMENT OF VETERANS' SERVICES

Audit Report on the Compliance of the New York City Department of Veterans' Services with Local Law 214 Regarding Benefits Counseling Services for Veterans

Audit # SZ20-110A

Comptroller's Audit Library #8732

Issued: April 14, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Veterans' Services (DVS) is in compliance with Local Law 214 of 2018. Local Law 214 requires that DVS provide benefits counseling services to veterans regarding City, State, and federal veterans' benefits.

In 2018, the City Council enacted Local Law 214, which requires DVS to provide benefits counseling services to veterans seeking benefits offered by the City of New York, the State of New York, and the United States Department of Veterans Affairs, to which they, their spouses, domestic partners, dependents, and family members may be entitled because of their military service. Pursuant to Local Law 214, counseling services must include advice, evaluation, and information, and must be provided by trained staff in each of the five boroughs, including at each veterans resource center.

Results

The audit found that DVS generally complied with Local Law 214. Specifically, the audit found that DVS provides counseling services in person, by phone, and by email to veterans seeking assistance regarding City, State, and federal benefits to which they, their spouses or domestic partners, dependents, and family members may be entitled because of their military service.

The audit also found that DVS' Engagement and Community Services staff provide benefits counseling services in each of the five boroughs, including at each veterans resource center, and that Engagement and Community Service Coordinators receive training with a focus on military and cultural competencies, engagement best practices, and various mental health related topics, including DVS' Mental Health First Aid Training Program and the City's Mental Health First Aid Training Program. Furthermore, the audit found that DVS offers several programs to ensure that veterans are connected to benefits, including VetConnectNYC and VetsThriveNYC.

Although COVID-19 caused DVS to temporarily close its veterans resource centers in March 2020, auditors found that DVS continued to offer its services online, by email, and by phone.

The audit made one recommendation that DVS should continue to maintain its compliance with Local Law 214 to ensure it effectively meets the needs of veterans who seek information, evaluation, or advice regarding services, resources, and benefits at the City, State, and federal levels at DVS' veterans resource centers, outreach events, or online.

In its response, DVS stated that it "will continue to maintain compliance with Local Law 214 so that we can continue to effectively inform our constituents of the various benefits and services across the city, state, and federal levels."

DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT

Audit Report on the Department of Youth and Community Development's Awarding of Non-Competitive and Limited-Competition Contracts

Audit # ME20-068A

Comptroller's Audit Library #8723

Issued: February 25, 2021

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Youth and Community Development (DYCD) ensures that its decisions to award contracts on a non-competitive or limited-competition basis have been adequately justified, that contractor performance has been properly evaluated, and that contract awards have been properly approved.

DYCD supports City youth and their families by funding a wide range of youth and community development programs, including afterschool, family support, literacy services, youth services, and youth workforce development programs. DYCD contracts with a variety of vendors to provide such programs.

DYCD uses a variety of methods to award the contracts. Some methods are competitive, such as requests for proposals; some are non-competitive, such as contract extensions and renewals; and others involve limited competition, such as negotiated acquisitions. Decisions to use non-competitive or limited-competition methods to award contracts must be properly justified by the agency. In addition, the City's Procurement Policy Board Rules (PPB Rules) require a pre-solicitation review for most procurement methods. Furthermore, contract awards must be based in part on any available evaluations of the vendors' prior performance.

According to information provided by DYCD, of the 546 contracts that the agency awarded in Fiscal Year 2019, 380 (70 percent) were non-competitive or limited-competition contracts.

Results

The audit found that DYCD's awarding of non-competitive and limited-competition contracts needs improvement. DYCD adequately justified its decisions to use non-competitive and limited-competition procurement methods, ensured that its contract award decisions involving these methods were properly approved, and maintained well-organized contract files. However, DYCD's vendor responsibility determinations often lacked comprehensive overall assessments of the vendors that adequately supported the agency's decisions to award contracts to them. In addition, DYCD did not consistently maintain evidence demonstrating that the agency had evaluated the performance of its contractors in a timely manner and, in one case, that it had conducted a required pre-solicitation review.

The audit made four recommendations, including the following:

- DYCD should consider the totality of adverse information presented for each vendor when determining whether a vendor is responsible and document its considerations in the contract files.
- DYCD should ensure that it consistently obtains and considers all relevant vendor performance evaluations in its responsibility determinations and that it documents its considerations of these evaluations in the contract files.

- DYCD should ensure that it completes vendor performance evaluations in a timely manner.
- DYCD should prepare a pre-solicitation review report before assigning a contract or approving a vendor's assignment of a contract.

In its response, DYCD agreed with three of the four audit recommendations, but disagreed with the recommendation that it should prepare a pre-solicitation review report before assigning a contract or approving a vendor's assignment of a contract. PPB Rules do not provide an exception for contract assignments in the discussion of the need for pre-solicitation reviews. Furthermore, it is important for an agency to conduct a pre-solicitation review to assess the market that exists at the time of a procurement, such as a contract assignment, to determine whether there are other vendors willing to provide the needed services and, if so, at what prices.

Audit Follow-up

DYCD agreed with recommendations #1 and #2 but stated that they were already in practice at the time of the audit. The audit report shows otherwise. DYCD agreed with recommendation #3 and stated that "it continues to work on improving timely submission of performance evaluations." However, DYCD stated that it continues to disagree with recommendation #4 concerning the need for the agency to conduct a pre-solicitation review before assigning a contract or approving a vendor's assignment of a contract. The auditors encourage DYCD to reconsider its position and adopt recommendation #4 for the reasons noted above in the Results section.

DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT

Audit Report on the Security Controls over Personally Identifiable Information Collected for the Youth Employment Programs Administered by the New York City Department of Youth and Community Development

Audit # SI20-075A

Comptroller's Audit Library # 8741

Issued: June 16, 2021

Monetary Effect: None

Introduction

This audit report is restricted.

SECTION II

**NON-GOVERNMENT AUDITS
AND
SPECIAL REPORTS**

CLAIMS

During Fiscal Year 2021, reports were issued on claims filed against the City. The analyses accepted amounts for those claims totaled: \$7,686,880. This resulted in potential cost avoidance of \$15,707,870 as shown below:

Total Claim Amount: \$23,394,750

Less: Amount Recommended for Consideration: \$7,686,881

Potential Cost Avoidance: \$15,707,869

***Note:** As stated, these cost-avoidance figures are only “potential.” They are based on results of analyses, and these are only the first step in the claims process. As claims are further processed and as they are concluded via settlement or lawsuits, the actual figures will be different because of other factors that need to be considered at other steps of the claims process.

A list of the three claims follows:

REPORT NUMBER	CLAIMANT	DATE ISSUED	CLAIM AMOUNT	ANALYSES ACCEPTED AMOUNT	DISPOSITION SETTLEMENT AMOUNT
FK21-068S	Henry Schein, Inc.	08/13/2020	*	*	*
FK20-086S	We Always Care, Inc.	12/23/2020	*	*	*
FK21-090S	We Always Care, Inc.	03/31/2021	*	*	*
	FISCAL YEAR 2021 TOTAL		\$23,394,750	\$7,686,881	\$15,707,869

DEPARTMENT OF TRANSPORTATION

Audit Letter Report on the Compliance of New York City Bike Share, LLC with Its Agreement with the Department of Transportation for the Bike Share Program

Audit # FN20-081AL

Comptroller's Audit Library #8739

Issued: June 7, 2021

Monetary Effect: Actual Revenue \$72

Introduction

The objectives of the audit were to determine whether New York City Bike Share, LLC (NYCBS) properly reported all revenues derived from the Program; made accurate and timely payments to the City; and complied with other major financial requirements of its agreement, including maintaining specified insurance coverage and a Service License Agreement (SLA) escrow account in accordance with the terms of the agreement. In addition, the audit determined whether DOT had proper oversight over its agreement with NYCBS.

On April 13, 2012, the City, via the Department of Transportation (DOT), entered into an agreement (Agreement) with NYCBS to launch a self-service bicycle sharing program within the City. Under the Agreement, NYCBS is responsible for designing, building, operating, maintaining, and publicizing a network of publicly available bicycles for City residents and tourists. As of September 2020, NYCBS maintained an inventory of 17,000 bicycles that were available for rent. At that time, bicycles rented through the Program could be obtained from and returned to any of the 1,081 docking stations located throughout the City and Jersey City.

In accordance with Section 10.2 of the Amended and Restated Agreement dated October 24, 2014, NYCBS is required to share 5 percent of its revenue with the City for bicycle ridership revenue that exceeds \$30 million and 5 percent of all other revenue that exceeds \$10 million, including from sponsorship fees, merchandise sales, and station-move fees charged to property owners and businesses for temporary removal or relocation of docking stations. In addition, NYCBS is required to place \$1 million into an SLA escrow account each year for parking meter revenue that the City has not collected due to the placement of docking stations in parking spaces and to maintain insurance coverage as stipulated in the Agreement.

Results

The audit found that NYCBS generally reported its bicycle ridership and other revenue from its operations in the City accurately and, for the most part, paid the required revenue sharing percentage to the City, as stipulated in the Agreement. However, the audit also found a number of deficiencies in NYCBS' contract compliance. Specifically, the audit found that NYCBS may have failed to maintain sufficient insurance coverage; underreported \$1,447 in other revenue generated from a station move; was unable to provide supporting documentation to substantiate its allocation of revenue and sales tax for its Jersey City operation and so could have underreported revenue from its City operations; and did not comply with the terms of the Agreement in relation to maintaining the "SLA escrow account" in a financial institution during the audit scope period. Under the Agreement, NYCBS is supposed to set aside funds in a specified amount to: (1) compensate the City for lost revenue from the removal of metered parking spaces to accommodate NYCBS' docking stations; and (2) provide the City with funds as "liquidated damages" if NYCBS does not perform in conformity with SLA.

The audit also found that, while DOT generally properly oversaw NYCBS' compliance with the Agreement, there were two notable exceptions. Specifically, DOT did not enforce NYCBS'

obligation to maintain sufficient insurance coverage. In addition, DOT did not enforce NYCBS' obligation to maintain an SLA escrow account in a financial institution. Moreover, to the extent the parties may have agreed to amend the terms of the Agreement to reflect NYCBS' current practice, DOT failed to do so in writing as required by Section 26.31 of the Agreement, which states, "no provision of this Agreement nor any Appendix or Exhibit shall be amended or otherwise modified, in whole or in part, except by a written instrument, duly executed by the City and NYCBS and approved as required by applicable law."

The audit made four recommendations to NYCBS, including that NYCBS should:

- Maintain all of the insurance coverage required by the Agreement and should maintain fully executed insurance policies and ensure the insurance documents that demonstrate its compliance with the Agreement are readily available for DOT's review.
- Ensure that all allocations to the Jersey City operation are adequately supported by point of sale and other pertinent records.

The audit also made four recommendations to DOT, including that DOT should:

- Ensure that NYCBS always maintains the required insurance coverage.
- Review NYCBS's supporting documentation for the Jersey City operation and determine whether NYCBS accurately excluded its Jersey City revenue and sales tax from Program revenue.
- Ensure that NYCBS continues to maintain an SLA escrow account with a financial institution as required by the Agreement NYCBS establishes an SLA escrow account at a bank. And that all amendments or modifications to the Agreement are in writing as required by the agreement.

In its response, NYCBS agreed with three recommendations and insisted that it had maintained all required insurance coverages during the term of the Agreement. In DOT's response, it generally agreed with the findings and recommendations.

Audit Follow-up

NYCBS reported that all of the audit recommendations have been implemented. NYCBS stated that it maintains insurance coverage, ensures that all allocations to the Jersey City operation are fully supported by point-of-sales and other pertinent records, and reports all Program revenue to the City on a monthly basis. In addition, NYCBS asserted that "on May 14, 2021, NYCBS remitted \$72 to the City for the under-reported revenue it received for moving a bicycle docking station."

DOT reported that all of the audit recommendations have been implemented.

WELFARE FUNDS

Analysis of the Financial and Operating Practices of Union-Administered Benefit Funds with Fiscal Years Ending in Calendar Year 2018

Audit # SR20-083S

Comptroller's Audit Library #8711

Issued: October 16, 2020

Monetary Effect: None

Introduction

Union-administered benefit funds were established under collective bargaining agreements between the unions and the City of New York. They provide City employees, retirees, and dependents with a variety of supplemental health benefits not provided under City-administered health insurance plans. Certain other benefits are also provided at the discretion of the individual funds (e.g., annuity accounts, life insurance, disability, and legal benefits). This report contains a comparative analysis of 92 of the welfare, retiree, and annuity funds whose fiscal years ended in Calendar Year 2018. These funds received approximately \$1.33 billion in total City contributions for the fiscal year.

Results

This report comprises data received in response to Comptroller's Directive #12. As in previous reports, there were differences in the amounts spent by the funds for administrative purposes. In addition, several funds maintained high reserves while expending lower-than-average amounts for benefits—a possible indication that excessive reserves were accumulated at the expense of members' benefits. Further, some funds did not comply with various parts of Comptroller's Directive #12 requirements and of fund agreements with the City. In addition, more than half of the funds in our analysis reported investment losses in 2018.

The report contained 12 recommendations to address the above weaknesses, including that:

- Trustees of funds that have incurred large investment losses, should review their investment's policy and ensure that monies are properly invested in accordance with their policy.
- Trustees of funds with higher-than-average administrative costs as a percentage of total revenue should reduce administrative expenses and determine whether the savings can be redirected to increased benefits for members.
- Trustees of funds with lower-than-average benefit expenses as a percentage of total revenue should determine whether their revenues can support increased benefits for members.
- Trustees of funds with low reserve levels should take steps to ensure that their funds remain solvent.

In addition, this report identified 11 funds that had potential financial issues that should be addressed by fund management.

SECTION III
RECOMMENDATION TABLES

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive
Department of Buildings (Audit Report Controls Over Illegal Curb Cuts and Driveways)	FM18-138A	27	22		5			
Department of Buildings (Audit Report on Response and Follow-up to Complaints)	MD19-122A	11	5		6			
Campaign Finance Board (Audit Report on the Other Than Personal Services Expenditures Practices)	MJ20-059A	13	13					
Administration for Children's Services (Audit Report on Vendor Performance Evaluations)	FK19-093A	5	2		3			
Administration for Children's Services (Audit Report on Controls over Adoption Subsidies)	FP19-090A	7	7					
City Clerk (Audit Letter Report on the Cash Controls over Fees Collected by the Lobbying Bureau)	FP20-099AL	2		2				
Department of Citywide Administrative Services (Audit Report on Oversight of CareFusion 211, Inc. to Provide COVID-19 Ventilators)	MG21-056A	3			3			
Civil Service Commission (Follow-up Audit Report on the Financial and Operating Practices)	FP20-094F	3	3					

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive
Department of Correction (Audit Report on Access and Security Controls over Its Computer Systems)	SI19-123A	24	24					
Department of Education (Audit Report on the Financial Practices of District 2 General School Funds)	FN19-124A	15	12	1	2			
Department of Education (Audit Report on Controls over Testing for Lead in School Water)	MD19-117A	19	14	1	4			
Department of Education (Audit Report on Certain Life Safety Equipment and on the Automated External Defibrillators)	ME20-067A	21	15		6			
Department of Education (Audit Report on Monitoring of Its Custodial Supplies Contract with Strategic Distribution, Inc.)	MH20-076A	10	8		2			
Department of Education (Audit Report on the Safety Measures Implemented in Response to the COVID-19 Pandemic)	MH21-077A	7	1		6			
Department of Education (Audit Report on the Compliance with Health and Safety Requirements for School Cafeterias (Manhattan))	SZ18-090A	8	6		2			

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive
Department of Education (Final Letter Report on the Compliance with Local Law 33 of 2019 Regarding the Reporting of Its Policies and Goals of School Bus Transportation Services)	SZ19-120AL	2	2					
Department of Education (Final Letter Report on the Compliance with Local Law 34 of 2019 Regarding Reports on School Bus Transportation Services and School Bus Delays)	SZ20-069AL	1	1					
Department of Environmental Protection (Audit Report on Administration of the Exemption from Water and Sewer Charges Granted to Property Owners)	SR19-079A	9	7		2			
Department of Environmental Protection (Final Letter Report on Billing of City-Owned Properties of for Water and Sewer Usage)	SR19-103AL	4	3		1			
Fire Department (Audit Report on the Ambulance Transport Billings Provided by R1 RCM Inc. for the Fire Department of the City of New York)	SR18-122A	5	5					
Health + Hospitals (Audit Report on Oversight of Its Auxiliaries)	FP20-095A	4	2		2			

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive
Department of Health and Mental Hygiene and Animal Care & Control- Audit Report on Animal Care & Control of New York City, Inc.'s Operating Practices) ¹	MH19-068A	24	21	1	1		1	
Department of Health and Mental Hygiene (Audit Report Response and Follow-up to Pest Control Complaints)	MJ19-070A	14	14					
Department of Homeless Services (Audit Report on the Safety and Wellbeing of Infants Residing in Sampled Shelters)	MG19-110A	10	7		1			2
Landmarks Preservation Commission (Audit Report on the Compliance with Local Law 30 Regarding Access to City Services for Residents with Limited English Proficiency)	SZ20-109A	2	2					
Law Department (Audit Report on the Access and Security Access Controls over Its Computer System)	SI19-118A	16	16					
Mayor's Office of Contracts (Audit Report on the Monitoring of Vendor Performance)	FK19-091A	5	1		4			

¹ 3 recommendations were made both to ACC & DOHMH

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive
Mayor's Office (Final Letter Report on Compliance with Local Law 26 of 2016 Regarding Accessibility of City Government Websites for Persons with Disabilities)	SZ20-111AL	1	1					
Mayor's Office (Audit Report on Compliance with Local Law 27 of 2016 Regarding Designation of a Disability Service Facilitator)	SZ20-112A	1	1					
Mayor's Office (Audit Report on the Compliance with Local Law 28 of 2016 Regarding Notification of Accessibility for Events Open to the Public for Residents with Disabilities)	SZ20-113A	1	1					
Mayor's Office (Final Letter Report on the Compliance with Local Law 38 of 2019 Regarding Reporting Domestic Violence)	SZ20-114AL	1	1					
Metropolitan Transportation Authority (Audit Report on the Monitoring of Express Bus Service)	MJ20-055A	6	5		1			
Multi-Agency - Landmarks Preservation Commission (Final Letter Report on the New York City Landmarks Preservation Commission's Compliance with Local Law 25 2016 Regarding Translation of Agency Website)	SZ20-108AL	2	2					

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive
Multi-Agency New York City Public Library (Final Letter Report on the Provision of Website Translation Services)	SZ21-092AL	2	2					
Department of Parks and Recreation (Audit Report on the Safety of Public Swimming Pools)	MH20-066A	14	14					
Department of Probation (Audit Report on Security and Access Controls Over Its Computer Systems)	SI19-121A	22	15	1				6
Kings County Public Administrator (Audit Report on the Administration of Estates)	FP20-082A	11	2	6	1			2
Queens Borough Public Library (Follow-up Audit Report on the Financial and Operating Practices)	FM20-079F	7	5		1	1		
Board of Education Retirement System (Audit Report on Controls over the Identification of Improper Benefit Payments to Deceased Recipients)	FN20-103A	3	3					

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive
Department of Sanitation (Audit Report on Awarding and Monitoring of Its Contract with Cariati Developers, Inc. to Provide Emergency Adult Food Access Program Services)	ME21-063A	7	3		3		1	
Department of Sanitation (Audit Report on Responsiveness to Dirty Vacant Lot Complaints)	MH19-072A	3	3					
Special Narcotics Prosecutor (Audit Report on the Financial and Operating Practices)	FM19-087A	8	8					
Department of Transportation (Follow-up Audit Report on the Installation and Maintenance of Street Name Signs)	MD19-082F	9	8				1	
Department of Veterans' Services (Report on the Compliance with Local Law 214 Regarding Benefits Counseling Services for Veterans)	SZ20-110A	1	1					
Department of Youth and Community Development (Audit Report on the Awarding of Non-Competitive and Limited-Competition Contracts)	ME20-068A	4	3		1			

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive
Department of Youth and Community Development (Audit Report on Security Controls over Personally Identifiable Information Collected for the Youth Employment Program)	SI20-075A	20	20					
Department of Transportation (Audit Letter Report on the Compliance of New York City Bike Share, LLC with Its Agreement for the Bike Share Program)	FN20-081AL	8	8					
TOTAL	47	402	319	12	57	1	3	10

Recommendation Status By Agency

Agency	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive	% of Recommendations Implemented*
Animal Care & Control	13	13						100%
Administration for Children's Services	12	9		3				75%
Bike Share, LLC	4	4						100%
Board of Education Retirement System	3	3						100%
Campaign Finance Board	13	13						100%
City Clerk	2		2					0%
Civil Service Commission	3	3						100%
Department of Buildings	38	27		11				71%
Department of Citywide Administrative Services	3			3				0%
Department of Correction	24	24						100%
Department of Education	83	59	2	22				71%
Department of Environmental Protection	13	10		3				77%

Recommendation Status By Agency

Agency	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive	% of Recommendations Implemented*
Department of Health and Mental Hygiene	25	22	1	1		1		88%
Department of Homeless Services	10	7		1			2	70%
Department of Parks and Recreation	14	14						100%
Department of Probation	22	15	1				6	68%
Department of Sanitation	10	6		3		1		60%
Department of Transportation	13	12				1		92%
Department of Veterans' Services	1	1						100%
Department of Youth and Community Development	24	23		1				96%
Fire Department	5	5						100%
Health + Hospitals Corporation	4	2		2				50%
Kings County Public Administrator	11	2	6	1			2	18%
Landmarks Preservation Commission	4	4						100%

Recommendation Status By Agency

Agency	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations to be Considered/Under Advisement	Recommendation is No Longer Applicable	# of Recommendations Not Responsive	% of Recommendations Implemented*
Law Department	16	16						100%
Mayor's Office to End Domestic and Gender-Based Violence	1	1						100%
Mayor's Office for People with Disabilities	3	3						100%
Mayor's Office of Contracts	5	1		4				20%
Metropolitan Transportation Authority	6	5		1				83%
New York City Public Library	2	2						100%
Queens Borough Public Library	7	5		1	1			71%
Special Narcotics Prosecutor	8	8						100%
Total Agencies = 32	402	319	12	57	1	3	10	
Percentage of Recommendation Status		79%	3%	14%	0%	1%	2%	

SECTION IV

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