



CITY OF NEW YORK  
**OFFICE OF THE COMPTROLLER**  
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DEPUTY COMPTROLLER FOR  
AUDIT

BUREAU OF AUDIT

July 10, 2014

**By Electronic Mail**

Barbara A. Sampson, MD, PhD  
Acting Chief Medical Examiner  
520 First Ave.  
New York, NY 10016

**Re: Letter Report on the New York City Office of the Chief Medical Examiner's  
Compliance with Local Law 36 (Audit Number 7R14-117AL)**

Dear Dr. Sampson:

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

**Background**

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

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

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

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

**Findings and Recommendations**

Our audit found that OCME generally complies with Local Law 36. However, we found that OCME did not submit a waste prevention, reuse and recycling plan until the fall of 2013 after this audit commenced, notwithstanding the Local Law 36 requirement that agencies submit such a plan by no later than July 1, 2011. Further, we found that OCME did not submit the required annual reports to its executive director or to DSNY. At the same time, we found that OCME was in compliance with certain Local Law 36 requirements such as recycling designated materials. Our findings are summarized in the table entitled Compliance Summary below.

COMPLIANCE SUMMARY		
Local Law 36 Criteria	Compliance	Notes
Recycles designated materials	Yes	Overall the program complied
Designates waste prevention reuse and recycling coordinator	Yes	OCME appointed a new coordinator in July of 2013 and designated assistant coordinators
Establishes a waste prevention, reuse and recycling plan by July 1, 2011	Partial	OCME did not submit a waste prevention, reuse and recycling plan until after this audit commenced
Submits annual report to the agency head and DSNY Commissioner	No	OCME did not submit annual reports to the agency head or to DSNY

In addition to these findings, we note that OCME has made additional efforts to address waste prevention, reuse and safe handling of hazardous waste. Among other things, OCME participates in a City-wide contract for the disposal of cell phones, rechargeable batteries/lead acid batteries, and other hazardous wastes. Participation in this contract is in accordance with DSNY's additional guidelines enacted pursuant to Local Law 36.

We recommend that OCME submit the required annual reports to the agency head and DSNY by July 1st of each year as required by Local Law 36.

### **Scope and Methodology**

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The scope period for this audit was July 1, 2011; the date Local Law 36 went into effect, through March 6, 2014, the last day of our fieldwork. Our methodology for this audit consisted of the following steps:

- We reviewed applicable laws, rules, policies, and procedures to determine our criteria in accordance with Local Law 36, including Local Law 19, Local Law 36; DSNY's agency waste prevention, reuse and recycling plan template; and DSNY's report submission form and implementation guidelines;
- We sent an electronic survey to OCME to determine if the agency met the key provisions of Local Law 36 reflected as the core criteria in the table below and analyzed the survey results and other additional materials provided by OCME;
- We requested and reviewed as applicable OCME's waste prevention, reuse, and recycling plan, list of coordinators, and agency's 2012 and 2013 annual reports; and
- We conducted interviews with OCME's recycling/sustainability coordinator to discuss the agency's recycling and waste prevention efforts and visited OCME to verify it's compliance with Local Law 36.

Based on our understanding of the Local Law 36 requirements, we outlined all the criteria necessary for agencies to be in compliance. The table below outlines agencies' core criteria required to achieve compliance under Local Law 36. A summary of these core criteria forms the basis for the compliance summary reported for each audited agency.

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

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

The issues covered in this report were discussed with OCME officials and at the conclusion of this audit. On June 17, 2014, we submitted a draft letter report providing OCME with an opportunity to formally respond. OCME's response was received on July 2, 2014. In its written response, OCME agreed with the report and stated: "we should submit the required annual reports to our Commissioner and DSNY by July 1<sup>st</sup> of each year as required by Local Law 36."

The full text for the OCME's comment is attached as an addendum to this report.

Sincerely,

Marjorie Landa

- c: Jamilla Dick, Deputy Director of Health and Safety
- Barbara Butcher, Chief of Staff
- Frank DePaolo, Assistant Commissioner, Forensic Operations
- Mindy Tarlow, Director, Mayor's Office of Operations
- George Davis, III, Deputy Director, Mayor's Office of Operations



**NYC**  
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1 Center Street  
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New York, NY 10007

RE: Draft letter Report on the New York City Office of the Chief Medical Examiner's  
Compliance with Local Law 36 (Audit # 7R14-117AL)

Dear Deputy Comptroller Landa:

This letter serves as the Office of Chief Medical Examiner ("OCME") response to the Comptroller's Draft Letter Report on the audit of OCME's compliance with Local Law 36 which governs waste prevention, reuse, and recycling by City agencies.

We appreciate the Comptroller's positive audit finding regarding OCME's overall compliance with Local Law 36 and that OCME's additional efforts to follow recycling rules have been recognized. The Comptroller's Office made one recommendation as follows:

**We recommend that OCME submit the required annual reports to its Commissioner and DSNY by July 1<sup>st</sup> of each year as required by Local Law 36.**

*OCME agrees.* We agree that we should submit the required annual reports to our Commissioner and DSNY by July 1<sup>st</sup> of each year as required by Local Law 36.

Thank you for the opportunity to respond to your Draft Letter Report. If you have any questions concerning our response to your audit findings, please let us know. Please contact me at (212) 323-1406 or by email at [jdick@ocme.nyc.gov](mailto:jdick@ocme.nyc.gov).

Sincerely,

A handwritten signature in black ink that appears to read "Jaro".

Jamilla Dick

cc: Barbara Sampson, Acting Chief Medical Examiner  
Barbara Butcher, Chief of Staff  
Frank DePaolo, Assistant Commissioner, Forensic Operations

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