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BUREAU OF AUDIT

June 30, 2014

**By Electronic Mail**

Commissioner Bill Chong  
New York City Department of Youth and Community Development  
156 William Street, 6th floor  
New York, NY 10038

**Re: Final Letter Report on the New York City Department of Youth and  
Community Development's Compliance with Local Law 36 (Audit Number  
7R14-090AL)**

Dear Commissioner Chong:

This Letter Report contains the findings of our audit of the compliance by New York City Department of Youth and Community Development's ("DYCD") with Local Law 36, which governs waste prevention, reuse and recycling by City agencies. The objective of this audit is to determine if DYCD 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 DYCD 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 DYCD 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 DYCD generally complies with Local Law 36. DYCD source-separates its recyclable materials, has designated a lead recycling/sustainability coordinator and assistant coordinators, and has established an agency waste prevention, reuse, and recycling plan. However, we found no evidence that DYCD submitted its 2012 annual report to its Commissioner or to DSNY as required. Our findings are outlined 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	DYCD designated a lead coordinator and assistant coordinators
Establishes waste prevention, reuse and recycling plan by July 1, 2011	Yes	Plan was adequately supported
Submits annual report to agency head and DSNY Commissioner	Partial	Annual reports were submitted for Fiscal Years 2011 and 2013

In addition to these findings, we observed that DYCD has made additional efforts to address waste prevention, reuse and safe handling of hazardous waste. DYCD has instituted double-sided copying as a default setting and requested contractors to submit proposals electronically. All procurements are listed on DYCD’s website where potential vendors are referred for information rather than provided individually on paper through the mail. Lastly, DYCD participates in a City-wide contract for hazardous waste disposal by an independent contractor and also participates in City-wide training for the safe handling of hazardous

materials. These measures were taken in accordance with DSNY’s additional guidelines enacted pursuant to 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 December 12, 2013 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 DYCD 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 DYCD;
- We requested and reviewed, as applicable, DYCD’s waste prevention, reuse, and recycling plan, list of coordinators, and the agency’s 2012 and 2013 annual reports; and
- We conducted interviews with DYCD’s recycling/sustainability coordinator to discuss the agency’s recycling and waste prevention efforts and visited DYCD 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.

<b>CORE CRITERIA</b>	
<b>Compliance</b>	<b>Detailed Criteria</b>
<b>Recycling</b>	Agency source-separates recyclable materials
<b>Coordination</b>	Agency has a lead coordinator
	Agency has assistant coordinator(s) as applicable
<b>WPRR Plan</b>	Agency has a waste prevention, reuse and recycling plan
<b>Report to Agency Head and DSNY Commissioner</b>	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 DYCD officials during and at the conclusion of this audit. On June 17, 2014, we submitted a draft letter report providing DYCD with an opportunity to formally respond. DYCD's response was received on June 23, 2014. In its written response, DYCD acknowledged that "it did not submit an annual report for Fiscal Year 2012 and will take all appropriate steps to ensure that all future annual reports are submitted on a timely basis."

The full text for DYCD's comments are attached as an addendum to this report

Sincerely,



Marjorie Landa

- c. William M. Kamen, Director of Internal Review
- Mindy Tarlow, Director, Mayor's Office of Operations
- George Davis, III, Deputy Director, Mayor's Office of Operations



Bill Chong  
Commissioner

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June 23, 2014

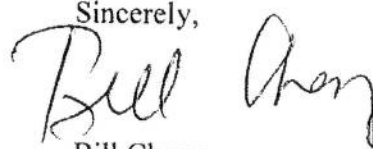
Ms. Marjorie Landa  
Deputy Comptroller for Audit  
Office of the Comptroller  
1 Centre Street, Room 1100  
New York, New York 10007

Re: **Draft Audit Report on the Department of Youth and  
Community Development's Compliance with Local Law  
36 Audit Number 7R14-090AL (Draft Report)**

Dear Ms. Landa:

The Department of Youth and Community Development (DYCD) appreciates this opportunity to provide the attached response to the Draft Report. It is respectfully requested that our response be attached as part of the Final Report.

If you have questions regarding the response or wish to discuss the audit further, please do not hesitate to contact me or my Deputy Commissioner for Administration, John V. Cirolia (212-442-5958). Thank you.

Sincerely,  
  
Bill Chong

- c. Mindy Tarlow, Director, Mayor's Office of Operations  
George Davis, III, Deputy Director, Mayor's Office of Operations  
John V. Cirolia, Deputy Commissioner, DYCD  
William M. Kamen, Director of Internal Review, DYCD

**RESPONSE  
TO THE DRAFT AUDIT REPORT  
ON THE DEPARTMENT OF  
YOUTH AND COMMUNITY'S DEVELOPMENT'S  
COMPLIANCE WITH LOCAL LAW 36  
AUDIT NUMBER 7R14-090AL (DRAFT REPORT)**

The Department of Youth and Community Development (DYCD) is pleased to acknowledge the conclusions of the Draft Report that the “audit found that DYCD generally complies with Local Law 36” and that DYCD:

- Source separates its recyclable materials
- Designated a lead recycling/sustainability coordinator and assistant coordinators
- Established an agency waste prevention, reuse, and recycling plan
- Submitted annual reports for Fiscal Year 2011 and 2013.

DYCD acknowledges that it did not submit an annual report for Fiscal Year 2012 and will take all the appropriate steps to ensure that all future annual reports are submitted on a timely basis.