



City of New York

OFFICE OF THE COMPTROLLER

Scott M. Stringer
COMPTROLLER



AUDIT BUREAU

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Deputy Comptroller for Audit

Report to the Mayor and City Council
on City Comptroller Audit Operations
Fiscal Year 2019

February 28, 2020

<http://comptroller.nyc.gov>

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THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
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February 28, 2020

The Honorable Bill de Blasio, Mayor
City of New York
City Hall
New York, NY 10007

The Honorable Corey Johnson, 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 de Blasio, Speaker Johnson, 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 2019. The Audit Bureau issued 61 audits and special reports during the fiscal year focused on the effectiveness and service quality of City programs, and on financial issues, identifying approximately \$2.4 million in actual and potential revenue and savings. Reviews of claims filed against the City identified another \$9.8 million in potential cost avoidance.

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.

Applicable auditing standards also require that government auditing entities undergo an external peer review every three years. The Audit Bureau underwent such a review by a team of qualified independent audit professionals, which was completed in November 2019. The review found that the Comptroller's Office complied with GAGAS and received the highest of three possible ratings from the review panel. In addition, the peer review identified eight specific areas of the Audit Bureau's performance for which it was commended, including a commendation for the IT group, which the peer reviewers noted "effectively addresses IT risks related to the areas selected for audit." In addition, the

Quality Assurance unit's high quality of work was specifically recognized as part of all eight commendations.

The audits issued in Fiscal Year 2019 covered a wide range of subjects, including revenue and cost savings, asset management, internal controls, service delivery, program performance, and information technology. The most significant findings are highlighted below.

Revenue and Cost Savings

The following audits generated actual and potential revenue and savings:

- An audit of the billing of hotels for water and sewer usage by the Department of Environmental Protection (DEP) found that DEP properly billed 1,180 (97 percent) of the 1,211 hotels and similar properties located in New York City for their water and sewer usage in accordance with its policies and procedures and the *New York City Water Board Water and Wastewater Rate Schedule*. However, the audit found that the remaining 31 accounts reviewed (3 percent) were not properly billed. As a result of the finding, communicated to DEP during the audit, the agency inspected these 31 properties and rebilled 26 of them a total of \$2,162,693 for previously-unbilled and under billed water and sewer usage. In addition, DEP credited two hotels for \$750,424 after determining that it had previously overestimated their water consumption. The audit is summarized at page 40.
- An audit of the Department of Correction's (DOC's) controls over its commissary operations, where inmates may purchase various items, such as toiletries, batteries, snacks, and beverages, found that while DOC's commissaries are providing the intended services for the inmates, controls need to be strengthened to prevent duplicate payments to vendors and waste, and to better ensure proper accounting for inventory. DOC operates 11 commissaries—8 on Rikers Island and 3 in borough facilities— for approximately 8,896 individuals in custody. DOC utilizes the Inmate Financial Commissary Management system (IFCOM) to electronically perform the accounting functions for inmate accounts, commissary transactions, and commissary inventory. IFCOM is also utilized to record the inventory activities at each commissary, including the actual count of all items in each commissary on a monthly basis, the comparison of physical inventory counts with the IFCOM "on hand counts," the reconciliation of any discrepancies, any adjustments for damaged inventory, and approval by the Commissary Manager of any adjusted inventory balances. In particular, the audit found that DOC made duplicate payments to 16 vendors totaling \$109,701 because the agency did not follow New York City Comptroller's Directive #11 and DOC's Directive # 1501R-A, both of which stipulate that payment should be made only on the required original invoice bearing the proper approval signatures. In addition, the audit noted minor discrepancies between the actual inventory found at two commissaries and the inventory reported on the IFCOM system. The audit is summarized at page 31.

- An audit was conducted to determine whether the Port Imperial Ferry Corporation's (PIFC) was in compliance with its lease agreement for Pier 79, including properly reporting all revenue, making accurate and timely payments, and maintaining adequate insurance coverage and making payments of water and sewer charges as well as whether the Department of Transportation (DOT) and the Economic Development Corporation (EDC) provided adequate contract oversight. The audit found that PIFC maintained the required insurance coverage and paid the applicable water and sewer charges on time in accordance with its Lease. However, PIFC underreported the revenue generated through its commuter ferry and terminal operations to the City, misclassified certain revenue, and did not pay the required rents on time. In connection with those inaccuracies, underpayments, and late payments, we found that, as of February 28, 2019, PIFC owed a total of \$70,769 to the City for additional Percentage Rent, overdue rents, and associated late charges. In addition, at least \$44,075 of the City's revenue, while ultimately received, was not received timely due to EDC incorrectly calculating PIFC rent and late charges. The audit is summarized at page 92.

Asset Management and Internal Controls

A number of audits of public entities, agencies, and elected offices identified significant deficiencies in asset management and internal controls:

- A series of five special reports were issued to present the findings related to exterior door security at New York City Housing Authority (NYCHA) developments, based on observations made throughout the five boroughs in July and August 2018. Auditors visited 299 NYCHA developments throughout New York City and observed conditions of 4,551 exterior doors. Auditors found that over 1,000 entrance, side, and rear doors in 195 NYCHA developments were physically propped open with ropes and chains, damaged with broken latches and missing parts, or otherwise left unsecured, compromising residents' security and exposing buildings' interiors to damaging weather conditions. Further, 1,023 building doors in 61 developments were found to be broken, tampered with, or unlockable, leaving developments open to intruders, including roughly 23 percent of all front doors and 21 percent of all rear or side doors. Finally, auditors searched for security cameras by front doors and found that just 53 percent (1,887) of all 3,538 entrance doors had cameras placed by the entrance. The reports are summarized at page 49.
- An audit on the Department of Education's (DOE's) controls over the background investigations of contracted vendors' employees and consultants (collectively referred to as vendor employees) identified several weaknesses. Specifically, DOE does not have written procedures in place that outline the entire background investigation process. Consequently, the ability of DOE management or an independent reviewer to determine whether all appropriate steps were taken and to hold investigators accountable for steps not performed is greatly diminished. The audit also found that DOE did not require or maintain documentation supporting decisions to forgo or discontinue investigations of applicants with adverse information nor did it independently review key elements of investigations or decisions not to investigate applicants. Finally, the audit

found that payments were authorized for services provided by a vendor who had not been cleared at the time of service delivery. The audit is summarized at page 36.

- An audit of Housing Preservation and Development's (HPD's) Controls over the Prequalification and Awarding of Open Market Orders to Prequalified Vendors for Its Emergency Repair Program found that HPD did not solicit the minimum number of vendors required by the Procurement Policy Board Rules for a significant number of Open Market Orders (OMOs), thereby denying vendors the opportunity to bid on work relating to more than 6,300 OMOs. In addition, HPD failed to remove unresponsive vendors from bidding and did not maintain evidence that construction vendors have satisfactorily met requirements for inclusion in bidding. HPD did not enforce its requirement that cost overruns should not exceed 10 percent of estimated costs, resulting in more than 25 percent of the OMOs for the period of January 1, 2017 through June 30, 2017 being awarded to vendors that exceeded the cost estimate by more than 10 percent. The audit is summarized at page 51.
- An audit of DOE's Travel and Conference Expenses found that 104 of the 136 sampled payments, totaling \$986,598 (93 percent of the \$1,060,056 sampled amount), did not fully comply with DOE's Standard Operating Procedures Manual and with the applicable Comptroller's directives. The audit found that DOE had approved payments of \$14,023 that exceeded the maximum contract amounts; spent \$233,167 for privately-operated meeting sites without seeking alternative free or low-cost facilities; paid \$42,743 without written justification for out-of-town travel; approved payment of \$12,245 that exceeded maximum allowable rates for out-of-town lodging and meals; failed to solicit required bids for purchases totaling \$269,684 related to DOE events; approved payments totaling \$221,638 that were missing requisite prior DOE approval; and lacked required supporting documentation for 43 travel expenses totaling \$246,799. In addition, DOE incorrectly recorded and reported travel expenses in its Financial Accounting Management Information System and consequently overstated its travel expenses by over \$3 million for Fiscal Year 2017. Finally, we identified over \$60,000 in waste that resulted from an inconsistency between DOE policies governing international travel for staff and students. The audit is summarized at page 34.

Service Delivery and Program Performance

The following audits identified significant service-delivery and program-performance issues:

- An audit of the Department of Health and Mental Hygiene's (DOHMH's) controls over initial inspections at Universal Pre-Kindergarten (UPK) group child care (GCC) centers by its Bureau of Child Care found that during Fiscal Year 2017, DOHMH records reflect that it failed to ensure that any required initial inspections were conducted in 73 of the 1,035 UPK GCC centers in operation that fiscal year and further failed to ensure that both of the required initial inspections (one by a Public Health Sanitarian and one by an Early Childhood Education Consultant) were conducted for 531 of the 1,035 centers. Further, a review of DOHMH inspection records for Fiscal Years 2015 through 2017 reveal that the percentage of UPK GCC centers for which DOHMH failed to perform at least one of the two required inspections ranged

from 48 to 60 percent. The audit also found that DOHMH had no evidence that it monitors the adequacy of its staffing levels and has not developed a uniform process for initial training or any ongoing training for its staff and supervisors. The audit is summarized at page 47.

- An investigation of the reliability and transparency of the Metropolitan Transportation Authority's (MTA's) reporting of subway performance revealed that MTA databases and delay tracking protocols were routinely unable to accurately identify the causes of delays and, in particular, misattributed delays to "Overcrowding." Further, MTA officials repeatedly asserted to its Board that subway service was improving based on changes in Wait Assessment scores, a metric intended to approximate the amount of time passengers must wait on platforms and long-cited by the MTA as its most important indicator of subway service. However, MTA internal analyses indicated that such changes were meaningless and likely the result of sample error. Additionally, the investigation found that the MTA distorted its publicly reported statistics on delays for nearly a decade by failing to publicly report certain delays internally attributed to "Unknown" causes and instead, it effectively hid its lack of information on the causes of those delays by apportioning them among the 15 publicly reported categories of delays. Finally, the investigation found that the MTA's reporting of Major Incidents obscures critical information and is based on unreliable data. Publicly defined by the MTA as any incident that delays 50 or more trains, Major Incident reporting is based on MTA tracking protocols that routinely misidentify the number of delays caused by an incident, such that the MTA cannot reliably determine the number of incidents that cause 50 or more delays. In addition, the MTA's Major Incidents reporting methodology excludes significant numbers of Major Incidents the MTA has historically tracked internally, particularly all incidents charged to Planned Work. Neither this exclusion nor the MTA's methodology for identifying Major Incidents has ever been clearly explained to the public. The report is summarized at page 61.
- After last year's series of audits to determine whether personnel working at specific EarlyLearn NYC child care centers under contract with the Administration for Children's Services (ACS) had been properly screened through the Statewide Central Register of Child Abuse and Maltreatment (SCR), this year the Comptroller's Office conducted an audit to determine whether ACS effectively monitors its EarlyLearn NYC contracted child care centers' screening of personnel found that ACS needs to improve its monitoring efforts. A review of the documentation for sampled teaching, supervisory, and support staff at seven centers revealed that the contractors were not consistently in compliance with their ACS contracts and with applicable statutes and regulations with regard to ensuring that their personnel had obtained required teaching qualifications, Department of Investigation clearances, and child abuse and maltreatment awareness training. The audit is summarized at page 13.
- The Comptroller's Office conducted an audit to determine whether the Department of Buildings (DOB) has sufficient controls over field inspectors to be reasonably assured that inspections are being performed and that results are properly reported and recorded. The audit found that DOB lacked evidence that many of the required Quality Assurance (QA) Trainings

and Reviews were conducted. For those that were conducted, a significant percentage were not conducted in accordance with DOB's protocols. In addition, DOB had limited evidence that follow-ups of inspections determined to be unsatisfactory were conducted. DOB also lacked evidence that most of the required reviews to track inspectors' whereabouts were ever performed or that QA In-House reviews of supervisors were conducted. We also found that many of the fields in DOB NOW, a computer-based management tool that enables online inspection scheduling, tracking and notification and provides critical information relating to the QA inspections, were not initially mapped which rendered DOB's reporting tool useless in generating meaningful reports on QA inspections. The audit is summarized at page 7.

- An audit found that the Department of Consumer and Worker Protection (DCWP) needed to strengthen its controls to more effectively enforce the New York City Earned Sick Time Act (ESTA). Although DCWP successfully completed numerous ESTA investigations that led to orders that employers pay restitution to their employees, DCWP had no evidence to show that 38 percent of the employees in the audit sample received the restitution payments specified in such orders. The lack of such evidence resulted in part from DCWP's insufficient tracking and pursuit of these payments. In addition, DCWP generally did not impose the late fees stipulated in its consent orders when employers failed to pay the agreed-upon restitution or fines by the due dates. Moreover, DCWP was often untimely in performing some of the key intake and investigative steps for the cases in the audit sample. DCWP also did not consistently document the reasons for significant time gaps in the investigative process and, in some instances, did not document the reasons for key decisions on a case. Further, the case files for all of the complainant-initiated cases in the audit sample for which DCWP pursued investigations were missing one or more key documents needed to show that the standard intake, investigative, and litigation steps it deemed necessary were actually taken. The audit is summarized at page 28.
- Following the consolidation of seven rental assistance programs into a single program, the City Fighting Homelessness & Eviction Prevention Supplement (CityFHEPS) program, an audit found that the Human Resources Administration's (HRA's) additional controls over the safety and habitability of apartments for families receiving rental assistance provide increased assurance that the apartments are free of conditions that violate applicable housing regulations. However, while HRA addressed many of the weaknesses preliminarily identified in the audit's pre-consolidation review, certain continuing program weaknesses, if not resolved, increase the risk that HRA will provide rental assistance for apartments with substandard conditions. Specifically, the audit found that HRA: does not require that examiners submit supporting evidence of the results of the preclearance checks conducted; does not require that examiners submit photographs to support their assessments of the physical condition of apartments; and does not enforce the requirement that examiners use and fill out the standardized inspection checklist during DHS walkthroughs. The audit also found that HRA does not require landlords to submit documentation of the results of the lead-based paint testing or evidence of the steps taken to remove the paint where applicable. The audit is summarized at page 57.

- An audit of HPD’s monitoring of Developer Marketing Agents’ compliance with eligibility guidelines and established preferences of the City’s Affordable Housing Lottery found that it was generally adequate. While people may search and submit applications for affordable housing opportunities in New York City via HPD’s online application system, Housing Connect, Developer Marketing Agents are responsible for determining whether the applicants meet the requirements for household size and annual household income; verifying the information submitted by the applicants, performing background and credit checks; and submitting the Application Information Form along with income-supporting documentation to HPD for approval prior to renting or selling a unit. As of May 19, 2017, there were 15 active projects on Housing Connect with a total of 522 affordable units available. However, the audit found that HPD’s files lacked specific documentation, such as asset certification forms, that it should have received and reviewed as part of its oversight of applicant eligibility. Through an independent asset review of a sample of applicants, we found that all but one met HPD’s property ownership requirement and thus were eligible for the housing they received. As to that one applicant, however, the audit found that the applicant who was awarded an apartment owned property in another state and the assessed value of that property exceeded the asset limit for a four-person household by more than \$60,000 for that particular affordable housing project. Finally, the audit found that HPD does not receive and review any documentation for applicants whom the Marketing Agent deemed ineligible. The audit is summarized at page 53.

Information Technology

All City agencies rely on information technology to help perform and maintain mission-critical operations. Over the past decade, as the City has spent a significant amount of taxpayer dollars on information technology, we have continued to audit system-development projects, access controls, and protection of person data. Brief descriptions of all 3 of those audits follow:

- An audit that assessed the Department of Finance’s (DOF’s) security and access controls over its computerized environment reviewed all 11 critical applications that may contain public, sensitive, private, and confidential information. The audit found several access and security control weaknesses and made 25 recommendations to DOF for corrective actions. DOF agreed with all the findings and recommendations and stated that it has already begun remediate the issues. Due to the sensitivity of this audit and the findings, this report will not be shared with the public. This restricted final report will only be disclosed to designated officials in the Comptroller’s Office, DOF, and the Mayor’s Office. The audit is summarized at page 46.
- An audit that assessed the Department of Sanitation’s (DSNY’s) security and access controls over its computerized environment reviewed all 10 critical applications, whose failure or disruption, DSNY stated “will result in serious impact or failure of the business operations” and an additional 10 randomly selected non-critical applications of the 136 computer applications it uses. The audit found that DSNY did not deactivate or disable the application user accounts of 583 former or on-leave employees. The audit also found that DSNY used generic login IDs; passwords that do not expire after 90 days; passwords that do not comply with password length and complexity rules; an application that does not lock out after consecutive failed logons; and an insecure network protocol in web-based applications.

Further, the audit found that hand-held devices use unsupported hardware and software, and store unencrypted information in a removable memory card. Lastly, the DSNY obtained a security assessment from a third-party vendor in 2016 and has fully implemented only two out of the assessment's seven recommendations. The audit is summarized at page 82.

- An audit that assessed the DEP's Bureau of Water and Sewer Operations security and access controls over its computerized environment reviewed all five mission-critical applications that may contain public, sensitive, private, and confidential information. The audit found user access had not been disabled for inactive users and former employees, and for two applications, passwords that do not expire after 90 days and do not comply with password length and complexity rules. Further, DEP did not perform intrusion detection and vulnerability scans and did not have a disaster recovery plan for its systems in the event of an emergency. The audit is summarized at page 38.

As the City's Chief Fiscal Officer, it is my duty to do everything in my power to maintain the City's fiscal health. The Audit Bureau uses its power of audit to find waste, mismanagement, and inefficiency in City government, as well as to root out fraud and abuse, while championing 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 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 to improve the lives of all New Yorkers.

While agency managers are responsible for resolving and implementing recommendations promptly and effectively, the auditors follow up to see that action has been taken and intended results realized. A review of the implementation of the 404 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 344 recommendations (85 percent), partially implementing 11 recommendations (3 percent), and not implementing 19 recommendations (5 percent). Agencies were nonresponsive to 30 recommendations (7 percent). This is the highest level of compliance by audited entities in 10 years, indicating that the City is greatly benefiting from our audit efforts.

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, and 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.

Sincerely,



Scott M. Stringer

SUMMARY OF AUDIT RESULTS

Actual and potential savings, revenues, and cost avoidance identified in Fiscal Year 2019 totaled \$12.2 million. These are estimates of what could be achieved if all the audit and special report recommendations were implemented. Of this \$12.2 million:

- Actual savings and revenues identified in Fiscal Year 2019 totaled \$2.36 million;
- \$31,445 represents potential cost savings or revenues from a variety of management and financial audit findings; and
- \$9.8 million represents potential cost avoidance resulting from analyses of claims filed against the City.

The Comptroller's Audit Bureau issued 61 audits and special reports in Fiscal Year 2019. Reviews of welfare-fund payments were also performed.

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. 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.

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NON-GOVERNMENT AGENCIES
ACTUAL/ POTENTIAL SAVINGS/REVENUE & POTENTIAL COST AVOIDANCE
FROM AUDITS AND SPECIAL REPORTS FOR FISCAL YEAR 2019**

REPORT TYPE	FISCAL YEAR 2019 NUMBER OF REPORTS	FISCAL YEAR 2019 ACTUAL SAVINGS/ REVENUE	FISCAL YEAR 2019 POTENTIAL SAVINGS/ REVENUE(1)	FISCAL YEAR 2019 POTENTIAL COST AVOIDANCE (2)	TOTAL
Government Agencies					
Audits and Special Reports	53	\$2,279,771	\$31,445		\$2,311,216
Total Government Agencies	53	\$2,279,771	\$31,445		\$2,311,216
Non-Government Agencies	8	\$77,384	\$0	\$9,774,929	\$9,852,313
	61	\$2,357,155	\$31,445	\$9,774,929	\$12,163,529

(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

BROOKLYN BOROUGH PRESIDENT'S OFFICE

Audit Report on the Brooklyn Borough President's Office's Controls over Its Inventory of Computers and Related Equipment

Audit # MD18-100A

Comptroller's Audit Library #8612

Issued: November 26, 2018

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Brooklyn Borough President's Office (BBPO) has adequate controls over its inventory of computers and related equipment. The scope of this audit was July 1, 2016 through January 31, 2018.

The Borough Presidents are the executive officials of New York City's five boroughs. The City Charter grants each Borough President, elected to a term of four years, the power to prepare and review budget proposals for the City Council; recommend capital projects; hold public hearings on matters of public interest; consult with the Mayor and the City Council on the preparation of the City's executive and capital budgets; review and recommend applications and proposals for the use, development or improvement of land within the borough; prepare environmental analyses required by law; provide technical assistance to the borough's community boards; monitor and make recommendations regarding the performance of contractual services in the borough; and propose legislation in the City Council.

Computers and related equipment (including mobile devices) play a vital role in helping BBPO staff achieve the agency's mission. According to the *Comprehensive Annual Financial Report of the Comptroller for the Fiscal Year Ended June 30, 2017*, the BBPO's actual expenditures for that year totaled \$6.1 million, which included \$5.0 million for Personal Services and \$1.1 million for Other Than Personal Services (OTPS). The OTPS expenses for this period included purchases of computers and related equipment totaling approximately \$43,000.

Results

The audit found that the BBPO's controls over its computers and related equipment need improvement. The auditors were able to locate 48 (96 percent) of 50 sampled computer items—according to the BBPO, the 2 missing sampled items were stolen. The audit also found that information on the BBPO's master inventory list for the sampled items was generally accurate. However, three sampled items were in locations different than the ones listed in the records and three sampled items were recorded with incorrect model or serial numbers. The audit also found another eight items with model or serial numbers that did not reconcile with the numbers recorded in the records; however, the discrepancies affecting those eight items (e.g., a serial number missing 1 of its 15 digits) appeared to be due to a careless recording of the numbers.

In addition, although the BBPO uses sequential, pre-numbered property tags to account for its equipment, the BBPO could not account for 1,608 of 4,363 tag numbers (37 percent). In the absence of an accounting or a verifiable explanation for why those tag numbers were missing from the BBPO's inventory records, the auditors were unable to ascertain whether they had been assigned to equipment that was not listed in the BBPO's inventory records or whether they had been skipped, that is, never issued or used by the BBPO.

The audit also found that the BBPO does not maintain an adequate segregation of duties in relation to the management of its computers and related equipment. Finally, although BBPO officials informed the auditors that they conduct inventory counts at least once each year, they

were unable to provide evidence of the counts. Consequently, the auditors could not corroborate their assertion.

The audit made the following four recommendations to BBPO:

- Regularly review, reconcile, and update its inventory records to ensure that the information recorded is accurate.
- Ensure that tag numbers are sequentially assigned to all equipment and tracked in cases where tags are damaged and replaced.
- Ensure that key tasks related to the inventory of computers and related equipment are adequately segregated or should institute compensating controls if a segregation of responsibilities is not feasible. The BBPO should also update its procedures accordingly.
- Ensure that annual inventory counts are conducted and documented.

In its response, the BBPO agreed with the recommendations to ensure that tag numbers are sequentially assigned and that annual inventory counts are conducted and documented. The BBPO partially agreed with the recommendation to regularly review, reconcile and update its inventory records and disagreed with the recommendation to ensure that key tasks related to the inventory of computers and related equipment are adequately segregated because it believes that the responsibilities are already adequately segregated.

Audit Follow-up

The BBPO reported that all recommendations have been implemented. The BBPO stated that it has purchased a new Inventory Tracking System to maintain its equipment inventory.

STATEN ISLAND BOROUGH PRESIDENT'S OFFICE

Audit Report on the Procurement and Discretionary Grant Practices of the Staten Island Borough President's Office

Audit # FK19-054A

Comptroller's Audit Library #8650

Issued: June 27, 2019

Monetary Effect: Potential Revenue: \$12,500

Introduction

The objectives of this audit were to determine whether the Staten Island Borough President's Office (SIBPO) complies with applicable procurement and discretionary grant rules, regulations, and policies and procedures and whether its operating expenditures and discretionary grants are reasonable, appropriate, adequately supported, and properly approved. The scope of this audit was July 1, 2017 through June 30, 2018.

The Borough Presidents are the executive officials of New York City's five boroughs. The City Charter grants each Borough President, elected to a term of four years, the power to prepare and review budget proposals for the City Council; recommend capital projects; hold public hearings on matters of public interest; consult with the Mayor and the City Council on the preparation of the City's executive and capital budgets; review and recommend applications and proposals for the use, development or improvement of land within the borough; prepare environmental analyses required by law; provide technical assistance to the borough's community boards; monitor and make recommendations regarding the performance of contractual services in the borough; and propose legislation in the City Council.

The SIBPO Procurement Department manages its Other Than Personal Services (OTPS) expenditures which include: (1) expenditures on operational items, such as office supplies, equipment, utilities, and contractual services; and (2) awards of discretionary grants to not-for-profit organizations. For Fiscal Year 2018, the SIBPO reported OTPS expenditures totaling \$977,211, of which \$822,766 was for discretionary grants and \$154,445 was for operating expenditures.

Results

The audit found that the SIBPO did not fully comply with Comptroller's Directives or its own informal policies and procedures applicable to discretionary grants. The SIBPO did not ensure that discretionary grants were awarded properly because it did not obtain required documentation that would enable it to be alert to conflicts of interest relating to any sampled grantees, did not document the results of its pre-award vetting process for any sampled grantees, and did not properly vet three grantees. Furthermore, the SIBPO did not ensure that sampled grantees expended City funds only for the intended purposes and delivered services to the intended recipients. The SIBPO did not obtain or review supporting documentation before it issued 19 grants totaling \$304,585, and did not conduct field visits to any sampled grantee sites.

With respect to the SIBPO's own operating expenditures, the audit also found that the SIBPO did not fully comply with applicable procurement rules, regulations, and policies and procedures to ensure that its expenditures were appropriate, adequately supported, and properly approved. In addition, the SIBPO did not stamp invoices, receipts, or other supporting documentation as paid or vouchered, to provide an audit trail and prevent duplicate payments. The SIBPO also charged some expenditures to the incorrect object codes in the City's Financial Management System (FMS), which hinders management's ability to plan for future spending and prevents City agencies, oversight authorities, and the public from seeing how City agencies spend their money.

To address these issues, the audit made a total of 17 recommendations, including that the SIBPO should:

- Obtain and review grant documentation including but not limited to invoices and receipts, event flyers or advertisements, and canceled checks, prior to authorizing payment;
- Conduct timely field visits to ensure that discretionary grant funds are used for their intended purposes;
- Properly conduct and document the grant vetting process and ensure that the results are reported to the appropriate personnel before decisions on grant-awards are made;
- Obtain complete lists of organizations' directors, executives, and principals at the time of the grant and use those lists to identify potential conflicts of interest;
- Ensure that a Blue Slip is completed and approved for expenditures that require one prior to initiating a purchase;
- Ensure that receipts, invoices, and other documentation to show that expenditures were related to SIBPO operations are maintained on file at the SIBPO;
- Ensure that Blue Slip approvers review the descriptions and justifications for expenditures to ensure that Blue Slips adequately describe how the expenditure relates to SIBPO operations;
- Ensure that it charges expenditures to the correct object code in accordance with Comptroller's Directive #24;
- Ensure that invoices, receipts or supporting documentation for Imprest Fund expenditures are stamped or annotated as follows: PAID, CHECK #, DATE; and
- Ensure that FMS payment documents are stamped as vouchered immediately after a voucher is prepared.

In its response, the SIBPO disagreed with the auditors' interpretation of several of the standards applied and thus, the audit report's findings regarding documenting the vetting process for organizations that request discretionary grant funding; obtaining and reviewing supporting documentation and conducting field visits to ensure that discretionary grant funds are used for their intended purposes; and operating expenditures. Nevertheless, the SIBPO generally agreed with the audit's 17 recommendations.

Audit Follow-up

The SIBPO reported that it implemented or is in the process of implementing all of the audit's 17 recommendations. Further, the SIBPO reported that, based on our findings and recommendations, it has "formally initiated the recoupment of grant funds totaling \$5,000" from one of its grant recipients and "has requested the recoupment of funds totaling \$7,500" from another grantee.

DEPARTMENT OF BUILDINGS

Audit Report on the New York City Department of Buildings' Controls over Field Inspectors

Audit # MD18-078A

Comptroller's Audit Library #8615

Issued: December 21, 2018

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Buildings (DOB) has sufficient controls over field inspectors to be reasonably assured that inspections are being performed in an appropriate manner and that the results are properly reported and recorded. The scope of this audit was July 1, 2016 through December 31, 2017.

DOB's mission includes working to ensure the safe and lawful use of more than 1,000,000 buildings and 40,000 active construction sites by enforcing the New York City (City) Building Code, Construction Codes and Zoning Resolution, as well as the New York State Multiple Dwelling Law. DOB is responsible for enforcing compliance with these regulations and promoting public safety through its reviews and approvals of building plans, its permitting and licensing functions, and its inspections and enforcement activities.

New York City Administrative Code § 28-103.16 grants DOB inspectors the authority to conduct inspections to assess whether construction contractors are protecting the public and property by complying with all laws, rules, and regulations while conducting building and construction work. The code grants DOB inspectors the authority to issue summonses, appearance tickets, and notices of violations.

The focus of this audit was DOB's oversight of inspectors working in the following six units: the Building Enforcement Safety Unit (BEST); Special Operations Unit (Sp-Ops); Borough Construction Development's (Construction Development) Brooklyn and Queens units; and Borough Construction Enforcement's (Construction Enforcement) Brooklyn and Queens units. Together, they performed the majority (59 percent) of the construction field inspections during Fiscal Year 2017.

Results

DOB has insufficient controls over field inspectors to reasonably ensure that inspections are performed in an appropriate manner and that the results are properly reported and recorded. Although DOB has established an Inspections Oversight procedure intended to provide oversight of inspectors in the field, the audit identified significant deficiencies in the agency's implementation of that procedure. Specifically, the audit found that DOB lacked evidence that many of the required Quality Assurance (QA) Trainings and Reviews were conducted. For those that were conducted, a significant percentage were not conducted in accordance with DOB's protocols. In addition, DOB had limited evidence that follow-ups of inspections determined to be unsatisfactory were conducted. DOB also lacked evidence that most of the required reviews to track inspectors' whereabouts were ever performed or that QA In-House reviews of supervisors were conducted.

The audit also found that many of the fields in DOB's inspection management tool that provide critical information relating to the QA inspections were not initially mapped in DOB's reporting tool. Consequently, the tool was rendered useless in generating meaningful reports on QA inspections. DOB's ability to monitor and enforce the Inspections Oversight procedure was thereby significantly impeded. Lastly, the audit found that DOB's inspection management tool allows the results for certain

types of inspections to be finalized automatically by the system, without supervisory review. This weakness in oversight increases the risk that unsafe work practices or work sites will not be identified.

As a result of these deficiencies, DOB is unable to reasonably ensure that inspectors are adequately performing inspections and following their assigned routes, weakening DOB's ability to identify weaknesses or non-conformance with DOB policies. Consequently, DOB has less assurance in the accuracy, reliability, and integrity of the work of inspectors who are responsible for ensuring that construction work is being performed in compliance with building and construction codes, thereby increasing the risk to public safety.

The audit made 13 recommendations, including that DOB should:

- Ensure that required QA Trainings and Reviews are performed bi-monthly for all inspectors by reviewing and monitoring the QA Inspection database;
- Ensure that its requirement that there is a minimum of five days between QA Trainings and Reviews for the same inspector is adhered to;
- Ensure that QA GPS tracking reviews are conducted bi-monthly for all inspectors in accordance with DOB procedures;
- Ensure that required QA In-House reviews of supervisors are performed and documented;
- Ensure that required follow-ups of QA inspections rated as “unsatisfactory” and “needs improvement” are conducted, adequately documented, and appropriately indicated as follow-ups in the database;
- Ensure that inspection results receive the required supervisory review before they are auto-finalized in its inspection management tool; and
- Ensure that its QA inspection reporting tool captures all relevant information for QA inspections so that it can be used to adequately and timely monitor compliance with the Inspections Oversight procedure.

In its response, DOB agreed with one recommendation and partially agreed with nine recommendations. DOB disagreed with the remaining three recommendations, specifically, that it (1) modify the QA inspections database and QA inspection forms so that follow up QA inspections can be tracked; (2) ensure that QA inspection forms are maintained by units that are not using the inspection management tool; and (3) ensure that inspection results receive the required supervisory review before being auto-finalized in its inspection management tool.

Audit Follow-up

DOB reported that two recommendations concerning capturing all relevant data in DOB NOW and tracking and monitoring the number of automatic finalized inspections have been implemented and eight recommendations are in process. DOB stated that it is “in the process of revising and strengthening its Quality Assurance program and procedures.” DOB continues to disagree with and states that no action is necessary for the remaining three recommendations. We continue to believe that these recommendations should be implemented. Although DOB claimed that the results of QA inspections were being recorded in DOB NOW, we did not find this to be the case during our scope period. Consequently, DOB had no mechanism to track whether required follow-up action was taken. Additionally, if there are any remaining units that are not using DOB NOW to record inspections, DOB should maintain original records of QA inspection results. Finally, to reduce the significant risk to the public due to lack of sufficient oversight, it is critical that DOB ensure that supervisors review inspection results before they are auto-finalized.

DEPARTMENT OF BUILDINGS

Audit Report on the Department of Buildings' Controls over the Inspection of Amusement Devices

Audit # MD18-104A

Comptroller's Audit Library #8622

Issued: April 4, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Buildings (DOB) has adequate controls over inspections of permanent, temporary, and portable amusement devices that are conducted by the agency's Elevator Unit. The primary scope of this audit was January 1, 2016 through December 31, 2018.

DOB promotes the safety of all people that build, work, and live in New York City (City) by regulating the lawful use of over one million buildings and construction sites across the five boroughs. DOB's Elevator Inspection Unit is responsible for ensuring the operational safety, reliable service and lawful use of elevators, escalators, amusement rides and other "devices" throughout the City.

Under the Rules of the City of New York (RCNY), prior to receiving a Department of Consumer Affairs (DCA) license, devices must pass an inspection performed by DOB's Elevator Unit, which focuses on the mechanical safety of the device. Permanent devices must receive two periodic inspections from DOB for devices operating from the spring to the fall and three periodic inspections for devices operating year round. Temporary devices, which are used primarily at street fairs, must receive an initial inspection from DOB each time they are set up at a location and upon renewal of the license. The license for these types of devices is valid for up to 14 days.

During each periodic inspection, a DOB inspector is required to complete an Amusement Ride Inspection Checklist, which indicates individual items that must be checked on the devices and marked "pass" or "fail," and whether the device passed or failed the overall inspection. For devices that pass their inspections, the DOB Elevator Unit issues the park operators Certificates of Compliance (green cards)—one per device—to indicate that the devices are safe to operate.

In addition to the periodic inspections, in accordance with DOB's internal procedures, its Elevator Unit performs random survey inspections (spot checks) for permanent and temporary devices, which are performed while a device is in operation. These inspections are performed solely during inspectors' overtime hours, mostly on weekends and holidays, for which they receive additional compensation above their hourly rate.

DOB's internal policy calls for its inspectors to receive National Association of Amusement Rides Safety Officers (NAARSO) approved training and to take the certification exam. NAARSO certification helps to ensure that DOB's inspectors are qualified to perform inspections.

Results

DOB does not have adequate controls over the inspection of amusement devices performed by its Elevator Unit, specifically with regard to the tracking and recording of inspections completed. Although the overwhelming majority of inspections performed are spot checks, the spot checks are rarely recorded on the devices' green cards, which makes it difficult for DOB to identify and verify the specific devices for which such inspections were performed.

DOB has a significant longstanding backlog of inspection results that have not been entered into the Building Inspection System (BIS). The audit also found that DOB did not document all deficiencies identified during its inspections or the corrective actions taken by park operators. In

addition, the inspection checklists are not designed to allow for inspectors to indicate when a specific check on a device was not made because it is inapplicable to the device. The checklists also lack evidence that they had been reviewed by supervisors to ensure that all required steps are documented as having been taken. Further, the audit found that DOB did not consistently record amusement device accidents and their related inspections on green cards, in the devices' accident log books, in BIS, and on accident reports as required by DOB policy.

Finally, although not required by the RCNY, DOB's internal policy calls for its inspectors to receive NAARSO-approved training. While the audit found that all 16 inspectors who performed amusement device inspections from January 1, 2017 through December 31, 2018 received such training and took the certification exam, only 10 passed the exam.

The audit made 18 recommendations, including that DOB should:

- Require individual inspection records to be completed for each device that receives a spot check and require inspectors to sign the green card of each device inspected;
- Ensure that inspectors are entering the inspections into DOB NOW on the day they are conducted, implement a plan to eliminate the entry backlog for amusement device inspections, and ensure that going forward inspections are recorded timely;
- Require all deficiencies to be recorded on deficiency lists regardless of when they are corrected and enforce the requirement that actions taken to correct deficiencies be documented;
- Ensure that supervisors review and approve inspection checklists;
- Ensure that all accidents are documented on the device's green card, in DOB's Accident Logbook, on an accident report, and in BIS or DOB NOW; and
- Consider providing training and/or tutoring assistance to inspectors who fail the NAARSO certification exam so as to increase their proficiency in weak areas and their prospect of passing a subsequent exam and receiving a NAARSO certification.

In its response, DOB agreed to implement 14 recommendations and partially agreed to implement 4 recommendations.

Audit Follow-up

DOB reported that eight recommendations have been implemented, seven recommendations are in process, and three recommendations have been partially implemented. DOB stated that it is "in the process of developing procedures that include management's responsibilities for monitoring and reviewing of data related to spot checks and periodic inspections." The partially implemented recommendations include (1) completing individual inspection records, but not requiring inspectors to sign the green cards for each device; (2) documenting accidents, but not requiring inspectors to document the accidents on green cards; and (3) providing training for inspectors who fail the NAARSO certification exam, but not providing tutoring services.

BUSINESS INTEGRITY COMMISSION

Follow-up Audit Report on the Business Integrity Commission's Billing and Collection of Licensing and Registration Fees

Audit # FP18-141F

Comptroller's Audit Library #8630

Issued: May 17, 2019

Monetary Effect: None

Introduction

The follow-up audit examined whether the Business Integrity Commission (BIC) implemented the nine recommendations made in our prior audit report entitled *Audit Report of the Business Integrity Commission's Billing and Collection of Licensing and Registration Fees* (Audit No. FK16-090A), issued by this office on June 28, 2016 (the 2016 Audit). The audit scope was Fiscal Year 2018 (July 1, 2017 through June 30, 2018).

Established pursuant to Chapter 63 of the New York City Charter, BIC is responsible for regulating the trade waste industry and public wholesale markets in New York City. BIC's mission is to eliminate organized crime and other forms of corruption and criminality from these industries so that businesses can operate in a safe, fair, competitive, and open environment. Among other things, BIC licenses or registers businesses who seek to conduct a waste removal business and registers wholesalers who seek to sell their goods in public wholesale markets. In connection with its regulatory activities, BIC conducts investigations of the applicants to determine if they possess the requisite qualifications to hold a license or to be allowed to sell in a public market. Upon approval, BIC will issue the applicant business a license or registration to operate, which must be renewed every two or three years. For these applications, the agency reported license, registration, and other fees totaling \$6.8 million in the *Comprehensive Annual Financial Report of the Comptroller for the Fiscal Year Ended June 30, 2018*.

The 2016 Audit, issued on June 28, 2016, found that "BIC generally charged and collected appropriate application fees for trade waste and public wholesale market licenses and registrations. However, BIC did not adequately safeguard application fees that it received because it did not deposit cash receipts in a timely manner, properly secure cash receipts pending deposit, and separate the duties for receiving cash receipts and accounting for them in NIMBUS." Based on these findings, the 2016 Audit made nine recommendations. In its response to the 2016 Audit, BIC agreed with six recommendations and disagreed with three recommendations.

Results

The audit found that of the nine prior audit recommendations, BIC implemented three recommendations, partially implemented three recommendations, and did not implement three recommendations.

Specifically, our audit found that BIC did not electronically scan and deposit all funds received in the bank on at least a daily basis as required by Comptroller's Directive #1, did not accurately represent its internal control structure for cash receipts in its Comptroller Directive #1 Checklist, did not properly secure cash receipts by placing a restrictive endorsement on checks and money orders as soon as they were received, and did not always secure cash receipts awaiting deposit in a locked safe. In addition, we found that BIC did not compare the list of checks and money orders that are received each day to those deposited. Finally, we found that BIC did not issue pre-numbered receipts to payers in numerical sequence, account for all receipts, and compare them to cash receipts reports on a daily basis.

The report made the following six recommendations to BIC:

- Electronically scan and deposit all funds received in the bank on a daily basis.
- Accurately represent BIC's internal control structure in its Directive #1 Checklist.
- Place restrictive endorsements on incoming checks and money orders as soon as they are received.
- Secure checks and money orders awaiting deposit in a locked safe which has a combination that is changed periodically and known to few individuals.
- Compare the list of checks and money orders that are received each day to those that are deposited.
- Issue pre-numbered receipts to payers in numerical sequence, account for all receipts, and compare them to cash receipts reports on a daily basis.

In its response, BIC agreed with four recommendations and disagreed with two recommendations. BIC stated that the agency recognizes the importance of internal control and reflects their recognition by “outlining additional improvements to be implemented, while maintaining operational efficiency and the ability to effectively achieve the agency’s mission.”

Audit Follow-up

BIC reported that four recommendations have been implemented and did not address the remaining two recommendations, which it had disagreed with in its response to the audit, concerning (1) electronically scanning and depositing all funds received in the bank on a daily basis; and (2) issuing pre-numbered receipts.

ADMINISTRATION FOR CHILDREN'S SERVICES

Audit Report on the Administration for Children's Services' Monitoring of the Screening of Personnel by Contracted Child Care Centers

Audit # ME17-072A

Comptroller's Audit Library #8621

Issued: March 20, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the New York City (City) Administration for Children's Services (ACS) effectively monitors its *EarlyLearn NYC* contracted child care centers' screening of personnel. The primary scope of this audit was July 1, 2015 through December 31, 2017.

ACS is responsible for protecting the safety and promoting the well-being of children and their families. To meet this mandate, ACS' responsibilities include investigating allegations of child abuse and neglect, overseeing foster care services, and coordinating affordable child care and early education services for over 100,000 children. Child care centers provide essential services for many City families, including education, recreation, and a safe and structured environment for children while their parents work.

As part of its effort to provide affordable child care and early education services, ACS makes seats available in its *EarlyLearn NYC* program for approximately 30,000 children whose families meet income-eligibility requirements. In that program, ACS contracts with and oversees privately-operated child care centers licensed by the City Department of Health and Mental Hygiene (DOHMH). According to a dataset provided by ACS, there were 144 contractors operating a total of 367 *EarlyLearn NYC* child care centers throughout the 5 boroughs as of August 22, 2017.

ACS' standard *EarlyLearn NYC* contract requires that all contractors comply with City statutes and regulations, including Article 47 of the New York City Health Code. By virtue of the contract and the applicable law, *EarlyLearn NYC* contractors are required to, among other things, verify the qualifications and references of prospective teaching personnel and complete criminal and child abuse and maltreatment screenings prior to the start dates of those and any other prospective personnel who would have the potential for unsupervised contact with children.

Under New York City Administrative Code §21-119, employees and volunteers who provide child care services under contract with the City must be fingerprinted and screened for criminal convictions and pending criminal actions by the City Department of Investigation (DOI). New York City Administrative Code §21-119 further states that all child care programs that are subject to licensing by DOHMH must submit clearance requests for their personnel to the Statewide Central Register of Child Abuse and Maltreatment (SCR). The ACS Division of Early Care and Education (ECE) is responsible for monitoring *EarlyLearn NYC* child care centers to ensure compliance with their contracts and with the applicable statutes and regulations.

Results

The audit found that ACS needs to improve the agency's monitoring of its contractors' personnel screening efforts to better ensure that the individuals working in the *EarlyLearn NYC* child care centers have obtained the necessary clearances, received the required child abuse and maltreatment awareness training, and met the standards for the positions to which they have been assigned. ACS also needs to strengthen its system for tracking and reviewing the personnel-related documentation its contractors are required to submit on a monthly basis. Further, ACS needs to enhance the accuracy

and completeness of its site visit reports and the effectiveness of its follow-up efforts to ensure that its contractors promptly address the deficiencies identified during the site visits. In addition, ACS needs to develop written policies and procedures to better guide its monitoring efforts in this area, as well as its contractors' personnel screening and documentation efforts. Effective personnel screening is essential to ensure that the children at child care centers are being taught and cared for by qualified individuals with the appropriate background clearances.

The audit made 13 recommendations, including that ACS should:

- Develop formal guidelines for its contracted child care centers to follow concerning the qualifications for teacher's aides and substitutes;
- Develop mechanisms, such as checklists, to more effectively track and organize its contractors' submissions of documentation concerning vacancies and new hires to ensure that it is aware of all new hires and that the new hires fulfill the requirements for their new positions;
- Ensure that it reviews the contractor's screening of all new hires (and of a sample of all other staff) during its site visits;
- Enhance its monitoring of site visits to ensure that the information required to be included in the site visit reports is accurate and complete;
- Ensure that non-compliance issues noted during its site visits are followed up on and resolved in a timely manner and that its files adequately document the resolution of these issues;
- Supplement the guidance provided by the contract by developing written policies and procedures for the *EarlyLearn NYC* contractors to follow in relation to the screening and hiring of personnel and the submission of related documents to ACS; and
- Improve the guidance it provides to its own staff by developing written policies and procedures to clarify their responsibility regarding the review of the contractors' monthly staff vacancy and new hire reports (along with the attached supporting documentation) and how this information, along with previous site visit reports, should be used to plan and conduct subsequent site visits.

In its response, ACS generally agreed with the audit's recommendations and stated that it had already begun to implement them by taking additional steps to ensure that its contracted child care centers follow personnel screening protocols. Specifically, ACS stated that it had issued additional formal guidance to the centers, scheduled meetings with the centers to make sure that they understand their obligations, and created additional layers of management review to ensure that screening protocols are followed.

Audit Follow-up

ACS reported that it accepted 12 of the 13 recommendations and that it had implemented 9 of those recommendations. However, ACS did not clearly report the implementation status of 3 of the 12 recommendations. Concerning the remaining recommendation—that ACS request the New York State Office of Children and Family Services to revisit its determination that ACS is not allowed to review SCR clearance letters—, ACS stated that “[a]ny additional discussion [of this matter] would need to go through the City legislative office or NYCDOE [the New York City Department of Education].” ACS further stated that the responsibility for contracted child care centers was transferred from ACS to DOE on July 1, 2019.

ADMINISTRATION FOR CHILDREN'S SERVICES

Audit Report on the Oversight of the Administration for Children's Services' Certification Process for Foster Parents

Audit # MG18-055A

Comptroller's Audit Library #8625

Issued: May 3, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Administration for Children's Services (ACS) ensures that ACS-contracted foster care agencies certify foster parents in accordance with criteria set forth in City and State laws and regulations. The scope of this audit was Fiscal Years 2017 and 2018 (July 1, 2016 through June 30, 2018).

ACS works to ensure the safety and well-being of children and families residing in New York City by providing child welfare, juvenile justice and education services. ACS contracts with private nonprofit organizations to support and stabilize families at risk of a crisis through preventive services, and provides foster care services for children not able to safely remain at home. ACS currently has contracts with 23 foster care providers for a total amount of \$1,067,312,031.

The New York State (State) Office of Children and Family Services (OCFS) regulates and supervises foster care in the State. In accordance with ACS' contracts with nonprofit foster care providers, the providers are responsible for certifying individuals' eligibility to be foster parents. OCFS requires anyone desiring to become a foster parent (1) receive parenting training; (2) document that all household members are in good medical condition; (3) have all household members aged 18 or older undergo a Federal Bureau of Investigation (FBI)/Statewide Central Register of Child Abuse and Maltreatment (SCR) Clearance; (4) have the home visited by a social worker to determine whether the physical space meets the State's requirements; and (5) provide three references who can attest to the character of the foster parent.

ACS' procedures require its Provider Agency Measurement System (PAMS) unit to perform an annual Foster Parent Training and Certification Records audit of a sample of each contracted foster care provider's home files for its newly certified and first year recertified foster parents.

Results

The audit found that ACS does not have adequate oversight over the foster care certification process performed by its contracted foster care providers. As a result, during Fiscal Year 2017, 81 percent of the 110 sampled foster home files that we reviewed were missing evidence of one or more of the prerequisites required for a family to be certified to provide foster care—specifically: mandated training; medical exams; an FBI and/or SCR clearance; a home study narrative establishing that the physical space met State requirements; and character references for new foster parents.

The audit found that ACS has no process in place to independently verify that its contracted foster care providers are properly certifying prospective foster care families in accordance with City and State requirements prior to their issuance of certifications and the placement of children with foster families. In addition, although ACS conducts post-certification audits to assess whether required steps were taken and documented for recently certified and initially recertified foster care families, the audit found that ACS is not utilizing this tool effectively. As a result, the audit found that, when using ACS' methodology, 9 (24 percent) of the 37 homes that ACS found to be compliant with City and State certification requirements during its audits lacked the requirements for certification. For those foster homes that ACS audits determined to not be in full compliance with applicable

City and State requirements, the length of time that these homes were certified prior to the ACS audits ranged from 90 to 484 days; seven of these homes were allowed to recertify in the following year, while they continued to be out of compliance.

The report made the following four recommendations to ACS:

- Develop a review process that ensures that foster care providers do not certify prospective foster care families until the providers have collected the required evidence to demonstrate that the families have met the City and State's requirements.
- Set deadlines for providers to correct all deficiencies identified in the annual audits.
- Implement procedures that require staff to follow-up on the annual audits to ensure that providers either correct all deficiencies identified in those audits or work with ACS to develop a plan to correct them.
- Update and adhere to its audit methodology so that it checks for all documents required for a certification, includes all homes as part of its audit, limits the advance notice it provides, independently confirms information about the foster family status of families selected for audit, and ensures that it selects the required number of families to audit.

In its response, ACS stated that it was already in compliance with three of the audit's recommendations and that these three recommendations reflected the agency's current practices. ACS disagreed with the remaining recommendation, specifically, that it develop a review process that ensures foster care providers do not certify prospective foster care families until the providers have collected the required evidence, claiming that the recommendation was not needed because the State empowered and authorized providers to conduct such certifications. In addition, ACS asserts that conducting a pre-certification review to verify that provider agencies have collected the required documentation, would interfere with the State's certification process. However, ACS did not provide any evidence supporting its assertion, nor is the agency precluded from taking steps to help ensure that foster care providers under contract to ACS are properly certifying foster homes. Consequently, in the absence of evidence to the contrary, we find ACS' argument that conducting a review prior to certification interferes with the State's certification process to be without merit.

Audit Follow-up

ACS reported that three recommendations were implemented in that they were already in practice, and that they agency continued to disagree with the remaining recommendation. As the audit notes, however, ACS never relinquishes its legal responsibility for the children it places in foster care, and the State's laws do not preclude ACS from having direct oversight of the certification process before the certificates are issued. Contracted foster care providers—the entities directly responsible for conducting the actual certification process—cannot be expected to objectively oversee the accuracy and adequacy of their own work.

CITY UNIVERSITY OF NEW YORK

Letter Report on the Kingsborough Community College's Controls over Student Activity Fees

Audit Number MG19-075AL

Comptroller's Audit Library #8641

Issued: June 17, 2019

Monetary Effect: None

Introduction

This audit examined whether all student activity fees collected were turned over to the Kingsborough Community College (Kingsborough) Association and whether the expenses incurred by the Kingsborough Association and funded by student activity fees were reasonable, appropriate, and in compliance with prescribed guidelines and bylaws. The scope of this audit was Fiscal Years 2017 and 2018 (July 1, 2016 through June 30, 2018).

The City University of New York (CUNY) provides higher education to more than half a million students and consists of 24 institutions, including 11 senior colleges and 7 community colleges, of which Kingsborough is one. During Calendar Year 2017, Kingsborough's enrollment included 16,256 full-time students and 15,005 part-time students.

As part of their tuition payments, full-time and part-time students pay student activity fees for student government and other student activities. According to the CUNY Bylaws, Article XVI, the Kingsborough Association has the responsibility to supervise and review budgets for programs that are supported by student activity fees. When the fees are collected, they are turned over to the Kingsborough Association. The expenses they support must be reasonable, appropriate, and in compliance with prescribed guidelines and bylaws.

At Kingsborough, full-time and part-time students pay \$85.00 and \$42.50 respectively in student activity fees per semester. Activity fees are not collected for the summer and winter semesters. Based on the college's enrollment figures for Fiscal Years 2017 and 2018, \$1,907,058.85 and \$1,855,046.65, respectively, in student activity fees should have been collected for those years.

Results

The audit found that Kingsborough had adequate controls in place to generally ensure that student activity fees collected during Fiscal Years 2017 and 2018 were turned over to the Kingsborough Association. Specifically, the controls established by CUNY and Kingsborough include the following:

- Development of clearly defined policies and procedures for its staff regarding the collection and disbursement of student activity fees.
- Segregation of responsibilities for the fees collection process, including the receipt of payments, reconciliation of cash collected by a supervisor, and the safeguarding of funds collected.
- Policies and guidelines regarding disbursements of student activity fees including the establishment of budgets, the approval of expenditures, adherence to guidelines regarding the requirements for spending thresholds, and the safeguarding of checks.

However, the audit also found that the Kingsborough Association was not able to locate receipts to substantiate the awards for 33 gift cards (totaling \$2,150) of the 338 reported as being issued to students during Fiscal Years 2017 and 2018. As a result, the audit was unable to confirm that these funds were used in the manner stated. In addition, the Kingsborough Association did not

solicit bids or obtain price comparisons for purchases of food for catering events as required by applicable guidelines.

The audit recommended that the Kingsborough Association ensure that expenses are incurred and documented in accordance with its guideline, including ensuring that bidding or price research is conducted as required and always maintaining supporting documents (e.g., receipts) for purchases.

In its response, Kingsborough agreed to implement the report's recommendation.

Audit Follow-up

The Kingsborough Association reported that the recommendation has been implemented. The Kingsborough Association stated that it follows procurement procedures for catering services at or over \$1,000 and will obtain and document quotes for catering services under \$1,000. In addition, Kingsborough stated that gift cards are accounted for and reconciled.

DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES

Audit Report on the Department of Citywide Administrative Services' Development and Implementation of the Archibus System

Audit # SI19-059A

Comptroller's Audit Library #8652

Issued: June 27, 2019

Monetary Effect: None

Introduction

This audit was conducted to determine whether the Department of Citywide Administrative Services' (DCAS') development and implementation of the Archibus system meets its overall goals, and whether it has adequate functions to ensure that the information process is reliable and secure from unauthorized access. The scope of this audit was from the system development and implementation of Archibus in July 2015 through April 30, 2019.

DCAS is responsible for, among other things, procuring goods and services for City agencies and managing City-owned office buildings. DCAS' Facilities Management Division is responsible for facilities operations and management, including the provision of maintenance and construction services for the tenants in 55 DCAS-managed buildings.

To accomplish its work, the Facilities Management Division utilized multiple computer systems to process, monitor, and track work order requests. DCAS entered into a contract with Computerized Facility Integration, LLC to implement a new commercial off-the-shelf system, Archibus, to improve and centralize the business operations, including work requests, of the Facilities Management Division. Archibus was implemented in February 2017.

Results

The audit determined that, although Archibus was generally meeting its overall business goals as stated in the specifications, it had not been fully utilized by the business units for which it was intended. Further, DCAS did not adequately consider and plan for certain business and security requirements, which contributed to the more than three-year delay in the project's development and deployment and its increased cost. In addition, the audit found the system failed to perform input verification to ensure that the dates entered into the records it maintains correspond to a valid time frame.

The audit also found that while DCAS has established policies and procedures to prevent unauthorized access, the system nevertheless has access control weaknesses, in that: external institution users were not required to change their passwords; DCAS did not periodically review all Archibus user account activities; and DCAS did not update the list of other agencies' tenant liaisons, who are responsible for validating the identities of their agencies' users and for notifying DCAS when to create or disable their accounts. Further, the audit found that DCAS did not promptly address the risks identified in the vulnerability scans and did not have a disaster recovery plan for Archibus in the event of an emergency.

Finally, auditors conducted a User Satisfaction Survey and only 34 percent of respondents indicated that the Archibus is very easy to use, while 30 percent of respondents reported that the data in the system is always accurate.

The audit made 14 recommendations, including that DCAS should:

- Ensure that the remaining Archibus modules are completed and meet the new projected timeline by November 2019;

- Ensure that all future system developments and enhancements are properly planned to include all business and system requirements;
- Develop a date verification rule to ensure that only valid dates can be entered into the system's date fields;
- Comply with the Department of Information Technology and Telecommunications' (DoITT's) *Password Policy* to ensure that each user's initial password is changed immediately upon the first login and that the password is required to change every 90 days;
- Enforce the policy that requires inactive user account recertification to be performed every 90 days;
- Ensure that all inactive user accounts are immediately disabled; and
- Develop a formal Disaster Recovery Plan for Archibus to ensure the operational ability in the event of a disaster, emergency, or system failure.

In its response, DCAS agreed with eight recommendations, partially agreed with one recommendation, and disagreed with the remaining five recommendations. In addition, DCAS disagreed with certain audit findings related to the system development and implementation issues including those concerning project delay, module usage, and data fields.

Audit Follow-up

DCAS reported that seven recommendations have been implemented, one recommendation is in process, and the recommendation to require all users to change their passwords every 90 days has been partially implemented.

DCAS continues to disagree with four recommendations regarding the completion of the system modules, business and system requirements for future enhancements, develop a date verification rule, and develop criteria to prevent users from erroneously inputting data into the unused fields. DCAS also continues to disagree with the remaining one recommendation that related to user concerns identified in our report. Specifically, 30 percent of the respondents reported that the system does not have all the functions they need to complete their job responsibilities. We strongly urge DCAS to implement these recommendations to ensure that current and future system developments are properly planned and monitored.

MANHATTAN COMMUNITY BOARDS

Audit Report on the Inventory Practices over Office Equipment at the Twelve Manhattan Community Boards

Audit # SR19-077A

Comptroller's Audit Library #8639

Issued: June 14, 2019

Monetary Effect: None

Introduction

This audit examined whether the 12 Manhattan Community Boards comply with certain inventory procedures applicable to office equipment that are set forth in the Department of Investigation's (DOI's) *Standards for Inventory Control and Management* (the DOI Standards) and whether the 12 Community Boards maintained effective internal controls over equipment as required by Comptroller's Directive #1. The audit covered the period July 1, 2017 through March 8, 2019.

New York City encompasses 59 community districts, each served by a Community Board, a local representative body authorized by the New York City Charter to advocate for the residents and needs of its district. Community Boards have various responsibilities, which include assessing the neighborhoods' needs, addressing community concerns, and vetting land use and zoning proposals. Manhattan has 12 Community Boards, numbered #1 through #12, that collectively serve the entire borough. Each of the Manhattan Boards has a District Manager and at least one full-time clerical staff person.

Results

The audit found that all 12 Manhattan Community Boards were generally in compliance with the DOI Standards and Comptroller's Directive #1. Overall, with one exception, the Community Boards maintained complete and accurate inventory records of their office equipment. The audit found that 588 of the 591 office equipment items listed on the Manhattan Community Boards' inventory records were present at each of the Community Boards' offices and were properly tagged with an agency tag number and identified as "Property of the City of New York." All of the office equipment items we saw at the Community Boards' offices were listed on the inventory lists. However, at one Community Board (Board #11), we identified 3 of 80 office equipment items that were listed on the inventory list but could not be located during our on-site testing. We concluded that there is potential risk of loss, misappropriation, or theft at Community Board #11.

In addition, the audit found that six Community Boards (Boards #3, #5, #7, #8, #9, and #11) used incorrect object codes to categorize the expenses vouchered for 22 office equipment items purchased during our audit period.

This audit made a total of six recommendations, including that Community Boards #1 through #10 and #12 should continue to ensure, and that Community Board #11 should take steps to ensure that:

- Complete and accurate records of all office equipment are maintained in accordance with the DOI Standards and Comptroller's Directive #1.
- An annual inventory count is conducted in a manner that results in all equipment being listed as well as the location of the items; the Boards should ensure that the inventory count be properly supervised.
- The inventory lists are appropriately updated when changes occur including change of location and properly record the relinquishment of nonworking items and removing those relinquished items from the inventory list.

- Any items removed from the office by current employees or officials are properly documented as “out of the office,” assigned to a specific location and person, and that they are promptly returned. The three items reported to be out of the Community Board #11 office should be promptly accounted for and returned to the Board’s office for inspection.
- All office equipment purchases are charged to the correct object code in accordance with Comptroller’s Directive #24, *Agency Purchasing Procedures and Controls*.
- Efforts are made to ensure that equipment located at a former employee’s home is promptly returned, including, but not limited to referral to appropriate authorities if the equipment is not promptly returned.

In their responses, each of the 12 Boards agreed with almost all of the report’s findings and recommendations and described the steps they have taken or will take to implement the report’s recommendations.

Audit Follow-up

Manhattan CB #1 reported that it “will continue to strive for compliance with the Department of Investigation’s Standards for Inventory Control and Management and the Comptroller’s Directive #1.”

Manhattan CB #2 failed to provide follow-up information.

Manhattan CB #3 reported that it will use the correct object codes.

Manhattan CB #4 reported that it will continue to operate following all best practices.

Manhattan CB #5 reported that it will follow correct purchasing procedures and charge purchases to the correct object code.

Manhattan CB #6 reported that it is already in compliance with the report’s recommendations.

Manhattan CB #7 reported that it will continue to follow the Comptroller’s Directives and use the correct object codes.

Manhattan CB #8 reported that all recommendations have been implemented.

Manhattan CB #9 reported that all of the recommendations have been implemented.

Manhattan CB #10 failed to provide follow-up information.

Manhattan CB #11 failed to provide follow-up information despite having previously agreed to implement specific recommendations to address instances of missing inventory and inaccurate inventory records.

Manhattan CB #12 failed to provide follow-up information.

STATEN ISLAND COMMUNITY BOARDS

Letter Report on the Office Equipment Inventory Practices at the Three Staten Island Community Boards

Audit #: SR19-076AL

Comptroller's Audit Library #8616

Issued: January 31, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the three Staten Island Community Boards comply with applicable inventory procedures for office equipment as set forth in the Department of Investigation's (DOI's) *Standards for Inventory Control and Management* (the DOI Standards) and are maintaining effective internal controls over equipment and following the inventory requirements set forth in Comptroller's Directive #1. The audit covered the period of July 1, 2017 through November 30, 2018.

New York City encompasses 59 community districts, each served by a Community Board, a local representative body authorized by the New York City Charter to advocate for the residents and needs of its district. Community Boards have various responsibilities, which include assessing the neighborhoods' needs, addressing community concerns, and vetting land use and zoning proposals. Staten Island has 3 Community Boards, numbered #1 through #3, that collectively serve the entire borough. Each of the Staten Island Community Boards has a District Manager and at least one full-time clerical staff person.

The three Community Boards had 196 items of office equipment on their inventory lists, including desktops, laptops, tablets, monitors, printers, scanners, fax machines, cameras, and televisions. According to the Comptroller's Directive #1, *Agency Evaluation of Internal Controls Checklist*, inventory items such as these require strong controls to ensure accurate recordkeeping and good security. Further, the DOI Standards establish the controls the Boards must follow.

Results

The audit found that the three Community Boards were in compliance with the DOI Standards and Comptroller's Directive #1. We reviewed and observed that all 87 sampled office equipment items listed on the Community Boards' inventory records were present at the Community Board offices. The Community Boards maintained complete and accurate inventory records of their office equipment as mandated by Section 28 of the DOI Standards.

The audit also found that the three Community Boards used correct object codes to categorize the expenses vouchered for the 14 office equipment items purchased during our audit period. We reviewed a total of 13 payment vouchers for the 14 office equipment items purchased totaling \$10,445. The Community Boards vouchered their expenses correctly as mandated by Comptroller's Directive #24, §6.0.

The audit recommended that the Community Boards should continue to maintain complete and accurate inventory records of all office equipment in accordance with the DOI Standards and Comptroller's Directive #1. The Community Boards should also continue to charge office equipment purchases to the correct object codes in accordance with Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*.

In their responses, the three Boards agreed with the recommendations and described the steps they have taken or will take to implement the report's recommendations.

Audit Follow-up

Staten Island Community Board #1 reported that it will continue to comply with inventory procedures and maintain controls over office equipment and use the correct object codes.

Staten Island Community Board #2 reported that it is in compliance with the DOI Standards and Comptroller's Directive #1.

Staten Island Community Board #3 reported that it will continue to maintain complete and accurate inventory records.

NEW YORK CITY COMPTROLLER'S OFFICE

Cost Allocation Plan Fiscal Year 2018

Report: #SR19-078S

Comptroller's Audit Library #8611

Issued: November 9, 2018

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 New York City Comptroller's Office 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 2018 (July 1, 2017 through June 30, 2018).

Results

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

CONFLICTS OF INTEREST BOARD

Audit Report on the Conflicts of Interest Board's Controls over Its Inventory of Computers and Related Equipment

Audit # MD19-083A

Comptroller's Audit Library #8638

Issued: June 12, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Conflicts of Interest Board (COIB) has adequate controls in place over its inventory of computers and related equipment. The scope of the audit was July 1, 2016 through March 6, 2019.

The COIB is an independent City agency tasked with administering, enforcing, and interpreting Chapter 68 of the New York City Charter, the City's Conflicts of Interest Law, and the City's Financial Disclosure Law, set forth in section 12-110 of the City's Administrative Code. Through a combination of training, confidential advice, and enforcement, the COIB seeks to prevent ethics questions from becoming ethics problems for public servants. As part of its operation, the COIB is responsible for educating City employees regarding ethical standards and issuing advisory opinions.

The COIB's inventory of computers and related equipment is managed and tracked using Excel spreadsheets to capture item-specific information, including type, make/model, tag number, serial number, location, and to whom the item is assigned. As of January 30, 2019, the COIB's inventory list identified a total of 165 computers and related equipment items that were in use.

During Fiscal Years 2016 through 2018, the COIB expended a net total of \$7,330,932, of which \$450,253 was for OTPS items. A review of the City's Financial Management System of OTPS expenditures during this period found that the COIB charged a total of \$38,968 to object code 3320 (Data Processing Equipment) and \$50,818 to object code 1990 (Data Processing Supplies) — totaling \$89,786.

Results

The audit concluded that the COIB needs to improve its controls over its inventory of computers and related equipment. The audit found the COIB's inventory lists did not consistently identify all of its computers and related equipment. Its current list was also missing some required information, including serial numbers for some items, the dates the items were issued, and the condition of the items, as prescribed by the New York City Department of Investigation's *Standards for Inventory Control and Management*. The audit was also unable to verify whether all computers and related equipment items for a sample of purchases were recorded on the COIB's inventory list. In addition, the audit identified issues with the COIB's assignments of asset tag numbers to items in that tags were issued out of sequence and certain tag numbers were unaccounted for. The audit also found that the COIB does not have an adequate segregation of duties with respect to its computer inventory and does not perform annual inventory counts as required. Many of the issues identified in the audit are believed to be due to the COIB's not having established written policies and procedures for the accounting and safeguarding of its computers and related equipment.

The audit made 10 recommendations, including that the COIB should:

- Regularly review, reconcile, and update its inventory records to ensure that the information recorded is accurate;

- Ensure that an updated inventory list is maintained to record all of its computers and related equipment and that the list includes all of the required information for each item, such as the items serial number;
- Ensure that all computers and related equipment items purchased are tagged and recorded on its inventory list;
- Ensure that asset tag numbers are issued in sequential order and tracked and that any gaps in these numbers are investigated in a timely manner and the reasons for them adequately documented;
- Ensure that key tasks related to the inventory of computers and related equipment are adequately segregated or, if segregation of responsibilities is not feasible, institute compensating controls;
- Conduct and document independent annual inventory counts of its computers and related equipment; and
- Develop and disseminate detailed written policies and procedures governing the agency's management of its inventory of computers and related equipment.

In its response, the COIB agreed to implement all of the audit's 10 recommendations.

Audit Follow-up

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

DEPARTMENT OF CONSUMER AND WORKER PROTECTION

Audit Report on the Department of Consumer and Worker Protection's Enforcement of the New York City Earned Sick Time Act

Audit # ME18-070A

Comptroller's Audit Library #8657

Issued: June 28, 2019

Monetary Effect: None

Introduction

This audit examined whether the Department of Consumer and Worker Protection (DCWP)—formerly known as the Department of Consumer Affairs—had adequate controls in place to effectively enforce the New York City (City) Earned Sick Time Act (ESTA). The primary scope of the audit was ESTA cases opened during Fiscal Year 2017 (July 1, 2016 through June 30, 2017). The audit reviewed the enforcement status of these cases through May 24, 2018, and the collection of restitution, fines, and late fees on these cases through October 31, 2018.

DCWP endeavors to ensure fair and vibrant marketplaces and workplaces. DCWP licenses and regulates nearly 80,000 businesses in 55 different industries, and enforces the Consumer Protection Law and other related business laws. In addition, DCWP enforces ESTA, which went into effect on April 1, 2014. The goal of ESTA is to enable all eligible employees to use sick leave to care for themselves or for ailing family members (including spouses, children, grandchildren, grandparents, and siblings) without threatening their economic security.

Under the act, which covers employees who work in the City, sick leave is accrued at the rate of 1 hour for every 30 hours worked, up to a maximum of 40 hours per calendar year. The act also includes provisions prohibiting employer retaliation for employees' use of sick leave or for filing a DCWP complaint alleging ESTA violations. If an employee believes that an ESTA violation has occurred, the employee can file a complaint with DCWP's Office of Labor Policy and Standards (OLPS). If OLPS determines that an employer violated the law, it first attempts to negotiate a mutually acceptable settlement with the employer. If a settlement is reached, DCWP executes a consent order, which is a formal agreement between DCWP and the employer setting forth the findings and remedies, including the amounts of restitution owed to the employee(s) and fines owed to the City, and the dates by which the restitution and fines are to be paid. If the negotiation does not result in a settlement, DCWP's litigation unit files a petition for a trial on the case before an administrative law judge of the Office of Administrative Trials and Hearings (OATH).

As recorded in its dataset, DCWP received a total of 310 ESTA complaints in Fiscal Year 2017 that it determined were within the agency's jurisdiction and were therefore docketed as valid complaints. According to other DCWP datasets for the same period, 3,367 employees were reportedly awarded a total of \$1,597,950 in restitution, and employers were reportedly charged a total of \$475,828 in fines.

Results

The audit found that DCWP needed to strengthen its controls to more effectively enforce ESTA. Although DCWP, to its credit, successfully completed numerous ESTA investigations that led to orders that employers pay restitution to their employees, DCWP had no evidence to show that a significant number (38 percent) of the employees in the audit sample received the restitution payments specified in such orders. The lack of such evidence resulted in part from DCWP's insufficient tracking and pursuit of these payments. In addition, DCWP generally did not impose the late fees stipulated in its consent orders when employers failed to pay the agreed-upon restitution or fines by the due dates.

Moreover, DCWP was often untimely in performing some of the key intake and investigative steps for the cases in the audit sample. DCWP also did not consistently document the reasons for significant time gaps in the investigative process and, in some instances, did not document the reasons for key decisions on a case. Further, the case files for all of the complainant-initiated cases in the audit sample for which DCWP pursued investigations were missing one or more key documents needed to show that the standard intake, investigative, and litigation steps it deemed necessary were actually taken.

The audit made 21 recommendations, including that DCWP should:

- Enhance its tracking abilities by developing a capacity to readily generate lists of restitution amounts ordered, paid, and past-due;
- Both in cases with consent orders and those with OATH decisions and orders, consistently take additional steps (such as sending dunning letters to employers) when there is evidence that fines have not been paid or that employees have not received the restitution payments to which they are entitled;
- Consider all available legal remedies, including, but not limited to, referring matters to the City Law Department for legal action in the event employers default or delay in honoring their stipulated payment obligations;
- Develop mechanisms to more effectively review employers' submissions of proofs of restitution payments to ensure that employers comply with their consent orders;
- Enforce the stipulations in its consent orders that impose late fees on those employers who fail to pay the agreed-upon restitution and fines in a timely manner;
- Develop mechanisms to more effectively track and manage its handling of complaints to ensure that key intake and investigative steps are taken in a timely manner based on established time frames;
- Enhance its monitoring of the recording of investigative activities to ensure that significant time gaps and key investigative decisions are adequately identified and explained; and
- Specify in its written procedures the documents that need to be maintained in the case files to demonstrate that all key intake, investigative, and litigation steps have been taken.

In its response, DCWP officials generally agreed with 18 of the audit's 21 recommendations. DCWP partially agreed with one recommendation in that it agreed to consider making late fees commensurate with the size of the restitution in certain cases but disagreed that it should consistently include late fees in the consent orders; disagreed with one recommendation that it consider developing new performance indicators for the Mayor's Management Report that show the number of employees who actually received restitution and the total amount of restitution they received; and did not address one recommendation that it enforce the late fees stipulated in its consent orders.

Audit Follow-up

DCWP reported implementing 19 of the 21 recommendations: 1 is fully implemented; 2 are "[o]ngoing"; 10 would be fully implemented by January 2020; and 6 would be fully implemented by April 2020. DCWP continued to disagree with one recommendation (that it supplement its restitution performance indicators in the Mayor's Management Report with new performance indicators that show the agency's success in securing restitution, rather than in simply ordering it, as the existing indicators do); and the agency had no response to the remaining recommendation (that it enforce the stipulations in its consent orders that impose late fees on employers that do not pay the agreed-upon restitution and fines in a timely manner in order to enhance compliance with the orders).

BOARD OF CORRECTION

Audit Report on the Purchasing Practices of the Board of Correction

Audit Number: FN19-056A
Comptroller's Audit Library #8642
Issued: June 18, 2019
Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Board of Correction (BOC) maintained adequate financial controls over its purchasing practices for Other Than Personal Service (OTPS) expenditures as required by Comptroller's Directives, Department of Citywide Administrative Services' (DCAS') purchasing guidelines, and BOC's policies and procedures. The scope of the audit was Fiscal Years 2017 and 2018 (July 1, 2016 through June 30, 2018).

The BOC is a non-judicial board tasked with regulating, monitoring, and inspecting Department of Correction (DOC) facilities. Pursuant to Chapter 25, §626 of the New York City Charter, the BOC is required to: establish and ensure compliance with minimum standards "for the care, custody, correction, treatment, supervision, and discipline of all persons held or confined under the jurisdiction of the Department of Correction;" investigate any matters within the DOC's jurisdiction; review grievances from inmates and staff; evaluate the DOC's performance; and make recommendations on key areas of correctional planning.

The BOC had OTPS expenditures of \$108,038 and \$184,374 in Fiscal Years 2017 and 2018, respectively.

Results

The audit found that the BOC generally maintained adequate controls over its purchasing practices. However, the audit found several weaknesses in the BOC's financial controls. Specifically, the BOC: (1) had inadequate controls over its Imprest Fund account; (2) was not in compliance with the *Policies and Procedures for DCAS Cardholders* when using BOC's agency P-cards for purchases; (3) did not record two expenses in the correct fiscal year; and (4) did not properly document its approval and post-review procedures for out-of-town travel.

The audit made the following seven recommendations to BOC:

- Strengthen its controls over its Imprest Fund.
- Cease using its P-cards to pay for non-permissible items.
- Maintain documentation to ensure and show that all City requirement contracts and other city resources were reviewed and considered prior to using its P-cards for purchases.
- Utilize transaction logs and conduct timely reconciliations of P-card purchases.
- Create and maintain receiving reports for all goods received at BOC locations.
- Ensure that all OTPS purchases are recorded in the correct fiscal year in accordance with delivery and service dates.
- Enhance controls over employee travel.

In its response, the BOC agreed to implement all of the audit's recommendations.

Audit Follow-up

The BOC reported that it has fully implemented all of the recommendations.

DEPARTMENT OF CORRECTION

Audit Report on the Department of Correction's Controls over Commissary Operations

Audit # SR18-083A

Comptroller's Audit Library #8610

Issued: November 16, 2018

Monetary Effect: Actual Savings: \$109,701

Introduction

The objective of this audit was to determine whether the Department of Correction (DOC) is maintaining adequate internal controls over commissary operations. The scope of the audit was July 1, 2015 through March 28, 2018.

DOC provides for the care, custody, and control of persons accused of crimes and those convicted and sentenced to one year or less of jail time. As part of the criminal justice system, DOC seeks to enhance public safety by maintaining a safe and secure environment for the staff, while providing inmates with the tools and opportunities they need to successfully re-enter their communities.

The average daily inmate population of DOC is approximately 8,896 individuals. Most of the inmates in DOC custody are housed on Rikers Island, which has 10 individual jails (8 active and 2 inactive) that can house as many as 15,000 inmates. DOC operates 11 commissaries—8 on Rikers Island and 3 in borough facilities—where inmates may purchase various items, such as toiletries, batteries, snacks, and beverages.

DOC utilizes the Inmate Financial Commissary Management system (IFCOM) to electronically perform the accounting functions for inmate accounts, commissary transactions, and commissary inventory. IFCOM is also utilized to record the inventory activities at each commissary, including the actual count of all items in each commissary on a monthly basis, the comparison of physical inventory counts with the IFCOM "on hand counts" at the time such physical inventory counts are undertaken, the reconciliation of any discrepancies, any adjustments for damaged inventory, and approval by the Commissary Manager of any adjusted inventory balances.

DOC's Financial Services Division, through its Central Commissary Unit (CCU), has responsibility for maintaining an adequate supply of inventory at each commissary through the procurement or transfer of commissary merchandise. According to the Commissary Operation Financial Report, in Fiscal Year 2017, the 11 commissaries had inventory expenses totaling \$9,147,697. Two of the 11 commissaries, the Anna M. Kross Center (AMKC) and the Eric M. Taylor Center (EMTC), both located on Rikers Island, had the highest inventory expenses, totaling \$1,831,602 and \$1,236,703 respectively, that year.

Results

The audit found that DOC's commissaries are providing the intended services for the inmates but that the controls need to be strengthened to prevent duplicate payments to vendors and waste, and to ensure proper accounting for inventory. The audit found, that despite having segregated duties for the procurement of items, monitoring of inventory levels, receipt of merchandise, commissary transactions, and commissary inventory, DOC made duplicate payments for a number of purchases, which remained undetected until they were discovered through our audit. Specifically, DOC made duplicate payments to 16 vendors totaling \$109,701 because the agency did not follow Comptroller's Directive #11 and DOC's Directive # 1501R-A, both of which stipulate that payment should be made only on the required original invoice bearing the proper approval signatures.

In addition, the audit noted minor discrepancies between the actual inventory found at two commissaries and the inventory reported on the IFCOM system. Specifically, during our inventory count at the AMKC and EMTC commissaries, we found that 4,173 (1.3 percent) of the 328,515 items listed in IFCOM as on hand could not be accounted for. The 4,173 unaccounted-for items had a total value of \$4,619, representing 2.6 percent of the total value of the inventory listed in IFCOM for the two facilities, which was \$178,983. The audit also found that 3,192 items were present at the two facilities, but not recorded in IFCOM, which increases the risk of undetected waste and/or theft of items purchased for the commissary. The 3,192 items had a total value of \$3,778 representing 2.1 percent of the \$178,983 total value of the reported inventory.

The audit made the following five recommendations to DOC:

- Recoup the full \$109,701 in duplicate payments from the vendors that received them.
- Ensure that the original invoices and packing slips with the required “merchandise certification” stamps and signatures are submitted to Financial Services within 24 hours of the receipt of commissary merchandise, as prescribed by DOC’s existing directive.
- Ensure that payments are made only after the original invoices and packing slips with the required “merchandise certification” stamps signed by the correction officers responsible for receiving the merchandise are received.
- Properly investigate all discrepancies in the inventory. The findings of the investigation must be documented in writing and reported to the appropriate management-level official(s).
- Use bar code scanners when the commissary staff processes inmate sales, enters received goods into inventory, and conducts physical inventory counts to minimize data entry errors and to provide a more accurate accounting of sales and inventory.

In its response, DOC agreed with four recommendations, either expressly or by describing steps it has taken or will take to implement them, and in effect rejected the fifth recommendation—to use its bar code scanners to track commissary inventory—by stating that it planned to outsource commissary operations in the future and thereby eliminate its need to manage the inventory of commissary merchandise.

Audit Follow-up

DOC reported that it has implemented the four recommendations that DOC agreed with. DOC stated that it received full credit from the vendors for the \$109,701 in duplicate payments. DOC will not implement the remaining recommendation because it is working towards outsourcing Commissary operations.

RICHMOND COUNTY DISTRICT ATTORNEY

Special Letter Report on the Richmond County District Attorney's Office Questionable Payments

Audit # FK19-071SL

Comptroller's Audit Library # 8601

Issued: September 14, 2018

Monetary Effect: None

Introduction

On June 28, 2018, the Comptroller's Office issued an *Audit Report on the Financial and Operating Practices of the Richmond County District Attorney's Office* (Audit # FK18-102A). The audit was conducted to determine whether the Richmond County District Attorney's Office (RCDA) maintained adequate fiscal controls over Personal Services and Other Than Personal Services expenditures. A special letter report was sent to the RCDA to call their attention to certain expenditures auditors observed outside the scope of the audit but that the Comptroller's Office believes may warrant further review by the RCDA. The scope of the audit was January 1, 2015 through December 31, 2017.

Results

An examination of the RCDA's financial records noted that the RCDA processed 60 payments, totaling \$152,416, during the period July 1, 2006 through December 31, 2014 that, in light of the criminal charges brought against the former RCDA Procurement Director, the Comptroller's Office believes are questionable. To address these concerns, the special letter report recommended that the RCDA review these 60 payments to determine whether payments were issued for legitimate RCDA business purposes.

In its response, the RCDA agreed with the letter's recommendation to review the 60 payments and determine whether payments were issued for legitimate RCDA business purposes. In its response the RCDA reported that it "verified through all existing means of corroboration each of the payments listed and have determined as much as possible that none of the payments detailed were inappropriate or funds misappropriated by [the former RCDA Procurement Director] for personal use." The RCDA also stated that it was able to confirm that "[e]ach of these payments were linked to deposits made between RCDA accounts."

However, the RCDA was unable to determine how the funds were used after they were deposited into RCDA bank accounts. For the period July 1, 2006 through December 31, 2014, the RCDA was unable to access bank statements and the former RCDA Procurement Director was the sole custodian of one of the bank accounts.

Audit Follow-up

The RCDA reiterated that it was "able to verify through all existing means of corroboration each of the payments listed and have determined as much as possible that none of the payments detailed were inappropriate or misappropriated by [the former RCDA Procurement Director] for personal use." However, as previously stated, the RCDA was unable to determine how the funds were used after they were deposited into RCDA bank accounts.

DEPARTMENT OF EDUCATION

Audit Report on the Department of Education's Travel and Conference Expenses

Audit Number: FN17-102A

Comptroller's Audit Library #8609

Issued: November 16, 2018

Monetary Effect: Actual Revenue: \$2,110

Introduction

The objective of the audit was to determine whether the Department of Education (DOE) complied with its Standard Operating Procedures Manual (SOP) and with the applicable Comptroller's directives regarding travel and conference expenses. DOE has established policies and procedures that govern its payment of expenses related to employees' travel and participation in conferences, meetings, and training programs. The scope of the audit was Fiscal Year 2017 (July 1, 2016 through June 30, 2017).

DOE's SOP for Travel and Conferences stipulates that all travel expenses must be approved prior to travel. DOE's Department of Financial Operations (DFO) is responsible for: (1) verifying that each charge was approved by the responsible official at each individual school or administrative office; (2) reviewing the charges for budget purposes; and (3) approving the monthly payment to the credit card provider. The approver is supposed to: (1) validate the proposed travel as furthering an educational purpose and the professional enhancement of the staff members concerned; and (2) ensure that budgeted funds needed to pay for the proposed travel are available. Further, according to DOE's SOP for Other than Personal Services (OTPS) expenses, DOE employees must follow DOE's procurement guidelines for acquiring goods and services related to training, meetings and conferences. DOE is also expected to comply with the internal control and accountability requirements for travel expenses and fund-administration established by City Comptroller's directives. In Fiscal Years 2016 and 2017, DOE reported approximately \$18 million and \$20 million in travel expenditures, respectively.

Results

The audit found that DOE did not fully comply with its SOP or the applicable Comptroller's directives for travel and conference expenses. Of the 136 sampled payments, 104 totaling \$986,598 (93 percent of the \$1,060,056 sampled amount), were not fully compliant with DOE's SOPs and/or the applicable Comptroller's directives. Specifically, we found among other instances of noncompliance, that DOE:

- Approved and issued payments of \$14,023 above the amounts allowed under two separate contracts;
- Expended \$233,167 for DOE-sponsored meetings held at privately-operated sites without having sought alternative free or low-cost facilities as required by its own policy;
- Paid \$42,743 for employees to attend out-of-town conferences and training without written justification to show these expenses were necessary for the employees' professional and educational enhancement;
- Approved payment of \$12,245 for out-of-town lodging and meals, which exceeded the maximum allowable rate of \$9,315 by \$2,930 (a 31 percent increase) without the required justification and approvals;
- Failed to solicit required bids for 11 sampled payments, totaling \$269,684, for purchases related to DOE events;

- Approved 14 payments totaling \$221,638 without the requisite prior approval by the appropriate DOE officials; and
- Did not maintain and therefore was unable to provide one or more items of required supporting documentation for 43 travel expenses totaling \$246,799.

In addition, DOE incorrectly recorded and reported travel expenses in DOE's Financial Accounting Management Information System (FAMIS) and consequently overstated its travel expenses by over \$3 million for Fiscal Year 2017. Finally, we identified over \$60,000 in waste that resulted from an inconsistency between DOE policies governing international travel for, respectively, staff and students.

The audit made 16 recommendations, including that DOE should:

- Recoup the overcharges of \$14,023 that DOE paid to vendors as identified in this audit;
- Ensure that all invoice charges are compared with and matched to the applicable contract prices before payment is made;
- Obtain proper approval from DOE's DFO before approving or paying a lodging charge for an employee at a rate that exceeds the applicable United States General Services Administration (GSA) rate;
- Solicit the required number of bids or quotes in advance to obtain the best possible prices for necessary goods and services;
- Ensure that all required approvals are obtained before travel commences and before the agency incurs expenses for lodging, meals, and conference attendance; and
- Ensure that supporting documentation for travel and related expenses is properly maintained and available for audit and other authorized purposes.

In its response, DOE agreed with 14 recommendations and partially agreed with 2 recommendations. DOE also stated that "Overall, we agree with most of the recommendations and acknowledge the opportunity to reinforce adherence to the DOE's policies and procedures. . . . we will conduct additional trainings throughout the year to ensure all policies are followed. . . . We are also assessing the need for further changes and will continue to explore ways to improve our practices and procedures."

Audit Follow-up

DOE reported that 15 recommendations have been implemented, of which DOE stated that nine recommendations were implemented and reflected current practice. The remaining recommendation to recoup \$14,023 has been partially implemented. DOE stated that it received full credit for \$2,110 from one vendor and that "the balance from the second vendor did not represent an overpayment and was related to supplemental services that took place at the site of the conference but which were not included in the original quote."

DEPARTMENT OF EDUCATION

Letter Report on the Department of Education's Controls over the Background Investigations of Contracted Vendors' Employees and Consultants

Audit # MJ18-057AL

Comptroller's Audit Library #8656

Issued: June 28, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Education (DOE) had adequate controls over the background investigations of contracted vendors' employees and consultants (collectively referred to as vendor employees). However, restrictions on the level of access we were granted to review documentation maintained in the background investigation files due to federal regulations limited the audit objective. The scope of the audit was Fiscal Year 2017 (July 1, 2016 through June 30, 2017).

DOE provides primary and secondary education to over one million students, from pre-kindergarten through grade 12, in 32 school districts with more than 1,800 schools. DOE is responsible for preparing students to meet grade-level standards in reading, writing, and math, and preparing high school students to graduate so that they are ready for college and careers. In conjunction with this responsibility, DOE has contracts with vendors to purchase the goods and services necessary to ensure that students receive the quality education they deserve.

According to Chancellor's Regulation C-105, no one may be licensed, certified, employed by or work in the City Public School System without a background investigation and clearance from either DOE's Office of Personnel Investigation (OPI), which is a unit within the Office of Employee Relations (OER), or the Chief Executive of DOE's Division of Human Resources. DOE uses its Personnel Eligibility Tracking System (PETS), a web-based application, to assist in its background clearance process. This system allows vendors to record their employees in order to initiate DOE's background clearance process, and it is used by DOE to track whether vendors' employees are eligible to work for DOE.

For a background clearance check, each vendor employee must go through three steps: (1) completion of a background questionnaire; (2) a fingerprint-supported criminal history clearance processed by the New York State Division of Criminal Justice Services; and (3) a review of DOE employment history, if any. Unless adverse information is identified during any of these steps, the vendor-employee eligibility status field within PETS will automatically indicate that the individual is "eligible" to work for DOE. DOE officials informed us that key steps taken during the investigation process will be recorded in the applicant's New York City Automated Personnel System (NYCAPS) record. For those applicants deemed eligible to provide services to DOE, OER's Executive Director or Deputy Director will change their eligibility status to "eligible" in NYCAPS, which is also reflected in PETS.

Results

The audit found that DOE does not have written procedures in place that outline the entire background investigation process, and has provided no written guidance to the OPI personnel specifying the procedures they are supposed to follow in opening, conducting and closing an investigation. In absence of written procedures and established criteria, the ability of DOE management or an independent reviewer to determine whether DOE investigators took all appropriate steps during the investigation process and to hold them accountable for steps not

performed is greatly diminished. In addition, the audit found that DOE did not perform or obtain periodic independent reviews of its investigators' and managers' administrative decisions to ensure that the handling and disposition of these cases conform with DOE's regulations. During the audit, subsequent to the discussions with DOE about these concerns, DOE officials informed us that they introduced new forms that will be used to document the initial review of adverse criminal background information and the reason for a case being closed early in the process.

The audit also identified a payment authorized for services provided to a student by a vendor who had not been cleared at the time of the service delivery. According to DOE, when a provider is not cleared at the time they provide services, a PETS payment exception may be granted, in a case-by-case basis. DOE stated that it approved the above-cited payment because the provider was hired by the student's caregiver and was unaware that clearance must be obtained prior to rendering service. Nonetheless, this incident demonstrates that DOE incurs an increased risk that persons with disqualifying events in their backgrounds may be providing services to students before DOE considers a request for payment for their services.

The audit made six recommendations, including that DOE should:

- Establish written policies and procedures that outline the required reviews and investigation steps;
- Document and maintain on file the reasons for actions taken in a case, including its discretionary decisions and the basis of those decisions;
- Institute a periodic independent review of the investigation process to evaluate whether all decisions, documents and steps taken during the initial review and investigation were appropriate; and
- Review its applications and letters to students' parents/guardians to ensure that they regularly remind vendors about the clearance requirement in an effort to minimize individuals gaining access to DOE students before obtaining clearance from DOE.

In its response, DOE generally agreed with five of the audit's six recommendations. DOE disagreed with the recommendation pertaining to it informing students' parents/guardians of DOE's clearance process and that the selection of a service provider other than those offered by DOE may result in the parents/guardians being responsible for the cost of services provided to their children if that selected provider fails to obtain authorization before beginning services.

Audit Follow-up

DOE reported that it has implemented four recommendations, and is in the process of implementing one recommendation to establish written policies and procedures. DOE continues to disagree with and will not implement the remaining recommendation to clearly inform students' parents/guardians about DOE's clearance process and that the selection of a service provider other than those offered by DOE may result in the parents/guardians being responsible for the cost of services provided to their children if that selected provider fails to obtain authorization before beginning services. The audit found that DOE did not reinforce its policy so that parents/guardians clearly understood that providers must receive clearance and authorization before providing services to their children. As noted in the audit, DOE asserted that its key control to ensure that providers receive the necessary clearances before being allowed to provide services to students was that providers without the necessary clearances would not be paid for services provided. If that is the case, however, DOE's decision to pay providers who do not receive the necessary clearances before the services are provided weakens the effectiveness of that control.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Audit Report on the New York City Department of Environmental Protection's Access Controls over Its Computer Systems at the Bureau of Water and Sewer Operations

Audit # SI19-061A

Comptroller's Audit Library #8647

Issued: June 26, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the New York City (City) Department of Environmental Protection's (DEP) Bureau of Water and Sewer Operations (BWSO) had adequate system security and access controls in place to protect the information in its computer environment. The scope of the audit was August 2018 through May 2019.

DEP's BWSO provides the City with reliable, environmentally sustainable, and cost effective distribution of clean water, collection of wastewater, and management of storm water while assuring the integrity of the sewer infrastructure. BWSO uses five mission-critical applications to accomplish its business operations. These applications may contain public, sensitive, private, and confidential information. DEP is responsible for ensuring that it has policies and procedures in place to protect its IT assets and the information stored within its computerized environment.

Results

The audit found that DEP has established policies, procedures, and guidelines for access controls and security controls to protect information in its computerized environment. However, the audit found weaknesses in certain of those access and security controls. Specifically, user access had not been disabled for inactive users and former City employees, which could increase security risks. Also, for two BWSO mission-critical applications, DEP did not implement and enforce the Department of Information Technology and Telecommunications' (DoITT) password expiration and complexity rules, which are intended to allow only authorized users to gain access to City applications and systems.

In addition, DEP did not perform intrusion detection and vulnerability scans to identify security weaknesses and threats to the servers located in its data center. Furthermore, DEP did not develop and implement a formal agency-wide business continuity and disaster recovery plan to prevent the loss of critical information and operational ability in the event of a disaster or system failure. Finally, DEP maintained outdated servers that have not been supported by the manufacturer since 2015.

To address these issues, the audit made 16 recommendations, including that DEP should:

- Reassess its current user accounts to ensure that users are given access only to those applications which are authorized and necessary for them to perform their job duties;
- Immediately disable user accounts of former and inactive employees in all of its network and applications;
- Reassess and revise its current policy to ensure that users are positively authenticated and authorized to access its network and applications;
- Reassess all generic accounts in or connected to its computer environment and replace them with unique user accounts for which each individual user is identified and accountable;
- Enforce and update user accounts to include all essential fields required by DEP's User Account Creation procedure;

- Enforce the 15 minutes inactivity logoff rules for all BWSO's mission-critical applications;
- Periodically perform system intrusion and vulnerability scans to ensure that any vulnerabilities discovered are reviewed and remediated to reduce the risks of potential threats;
- Perform a periodic risk assessments of all mission-critical applications;
- Develop a formal business continuity plan and disaster recovery plan for all mission-critical applications; and
- Enforce DEP's *Internet Usage Policy* to ensure that all unauthorized software downloads are denied.

In its response, DEP stated, "We have reviewed the Report and agree with many of the findings and recommendations." DEP also stated that it "will work to implement any appropriate recommendations contained in the final report." However, DEP did not specifically address certain recommendations by stating whether it agreed or disagreed with them, and the agency stated that it had concerns with several audit findings and associated recommendations, including those relating to the lack of vulnerability scans and the continued existence of active user accounts of former and on-long-term-leave employees involving the agency's network and one or more applications.

Audit Follow-up

DEP reported that ten recommendations have been implemented, five recommendations are in process, and disagrees with and will not implement the remaining recommendation, stating that the use of limited access accounts attached to conference rooms and other shared resources creates little risk.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Audit Report on the Department of Environmental Protection's Billing of Hotels for Water and Sewer Usage

Audit # SR18-076A

Comptroller's Audit Library #8608

Issued: November 5, 2018

Monetary Effect: Actual Revenue: \$2,162,693

Introduction

The objective of this audit was to determine whether the Department of Environmental Protection (DEP) is accurately billing hotels for water and sewer usage and whether DEP is making efforts to collect all outstanding water and sewer usage fees from those properties. The audit scope included water and sewer usage fees billed and collected through Fiscal Year 2018 (July 1, 2017 through June 30, 2018).

DEP delivers 1 billion gallons of drinking water on average each day to New York City's 8.5 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 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 of New York. DEP also protects the City's environment by treating an average of 1.2 billion gallons of wastewater per day at 14 water pollution control plants.

DEP's Bureau of Customer Services manages 834,000 water and sewer customer accounts, which include 1,866 accounts related to 1,211 hotels, motels, hostels, college dormitories, and co-living spaces. This audit focused on these categories of properties, which are often large consumers of water and sewer services.

DEP bills its water and sewer customers based on either their actual metered water consumption or through an older, annual flat-rate system, called frontage billing. A metered DEP account can have either one or several meters assigned to it, which measure the water used by either the entire building or by specific areas within it. Although the vast majority of DEP's accounts are metered, approximately five percent are instead billed through the annual flat-rate method, in which the water and sewer bill is calculated based on the size of the building and the number of plumbing fixtures it contains (i.e., sinks, toilets, showers, and faucets). Finally, some accounts, including those established for not-for-profit organizations, public places of worship, non-public schools (pre-k through grade 12), and military veterans' associations, are exempt from paying for water and sewer usage through exemptions created by New York State Law.

Results

The audit found that DEP properly billed 1,180 (97 percent) of the 1,211 hotels and similar properties located in New York City for their water and sewer usage in accordance with its policies and procedures and the *New York City Water Board Water and Wastewater Rate Schedule*. However, the audit found that the remaining 31 accounts reviewed (3 percent) were not properly billed. As a result of the finding, communicated to DEP during the audit, the agency inspected the 31 properties and rebilled 26 of them a total of \$2,162,693 for previously-unbilled and underbilled water and sewer usage. The 26 undercharges were a result of 3 types of errors or omissions: (1) underestimated usage for 23 accounts, mostly hotels; (2) a failure to bill 2 hotels; and (3) an inapplicable exemption allowed for 1 college dormitory. In addition, DEP credited two hotels for \$750,424 after determining that it had previously overestimated their water consumption.

The audit made the following five recommendations to DEP:

- Inspect the remaining three hotels where the audit identified questionable bills and rebill them for the appropriate water and sewer usage fees.
- Consider reducing the lag time—from 999 days to 180 days—before accounts receiving estimated bills are forwarded for review by staff of the Billing Exceptions Unit, removed from the automated billing cycle, and billed based on their actual usage.
- Consistently enforce the rule that requires plumbers to obtain and, upon completion, return permits for the installation of water meters, including by imposing penalties for violations.
- Consider requiring owners of properties listed as exempt from water and sewer charges to file for renewal yearly and attest to their continued entitlement to the exemption in order to better ensure that the properties still qualify for the exemption.
- Continue to track outstanding charges for water and sewer usage.

In its response, DEP generally agreed with all the recommendations and described steps it has taken or will take to implement the report's recommendations.

Audit Follow-up

DEP reported that four recommendations have been implemented and the remaining recommendation has been partially implemented. DEP stated that all exempt accounts are re-certified every two years and “does not believe that annual re-certifications are necessary at this time.”

DEPARTMENT OF FINANCE

Letter Report on the Department of Finance's Bail Fund Management

Audit Number ME19-062AL

Comptroller's Audit Library #8646

Issued: June 21, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Finance (DOF) properly manages its bail fund responsibilities. The scope of this audit was January 1, 2018 through June 30, 2018.

DOF has a broad range of responsibilities, including administering the tax and revenue laws of the City and maintaining public property records. DOF's Treasury Division holds all cash bail and court-ordered funds in trust until the courts direct the funds to be released. The Court Assets Unit within the Treasury Division is the fiduciary of the cash bail and court-ordered funds. The Court Assets Unit manages the bail funds posted by sureties—persons who pay the cash bail for defendants. The bail amount is set by the court and serves as collateral to allow the discharge of a defendant on the condition that the defendant complies with the orders of the court.

Department of Correction detention facilities and the courts collect cash bail and remit bail funds, along with copies of the bail receipts given to the sureties, to DOF's designated cash bail deposit lockbox account with the Wells Fargo Bank via either a manual or virtual lockbox process. Wells Fargo submits a data file that contains all the information pertaining to the cash bail receipts received, to DOF's Information Technology Division, where the file is uploaded to DOF's bail tracking system—the Court Assets Tracking System.

DOF holds cash bail in the agency's account until it receives either a court refund order to return the money to the surety or a court forfeiture order, which leads DOF to transfer the bail funds to the City Comptroller's Office, or until three years have elapsed since the receipt of the bail funds, at which time they must be processed for abandonment to the New York State Comptroller, as required by Article VI of the New York Abandoned Property Law.

Prior to February 17, 2018, there was a 2 percent administrative fee and a 1 percent Alternatives to Incarceration fee for all refund orders where the court found the defendant guilty. Effective February 17, 2018, DOF waived these bail fees regardless of the case disposition. From January 1, 2018 through June 30, 2018, Wells Fargo processed 6,317 bail receipts, totaling \$15,436,524.

Results

The audit found that DOF's controls allow the agency to properly manage its bail fund responsibilities. Specifically, the audit found that DOF: established clearly defined policies and procedures for bail deposits, refunds, forfeiture, and abandonment; properly accounted for the bail funds deposited to the agency's account; processed the bail refunds in a timely manner; handled forfeiture cases in accordance with the agency's established procedures; and followed abandonment requirements when determining whether cash bail funds should be reported and transmitted to the State Comptroller.

In its response, DOF stated that it was "pleased with the audit's findings that DOF has adequate controls in place to ensure that the bail fund management operation is appropriate."

DEPARTMENT OF FINANCE

Letter Report on the Department of Finance's Administration of the Senior Citizen Rent Increase Exemption Program

Audit Number MG18-097AL

Comptroller's Audit Library #8626

Issued: May 7, 2019

Monetary Effect: Actual Savings: \$5,267

Introduction

The objective of this audit was to determine whether the Department of Finance (DOF) has adequate controls in place to ensure that property tax abatement credits (TACs) are issued to only those landlords whose tenants meet the Senior Citizen Rent Increase Exemption (SCRIE) program's eligibility requirements. The scope of this audit was July 1, 2016 through February 28, 2018.

DOF administers a broad range of programs that offer tax credits, one of which is the SCRIE program. This program provides an exemption to eligible tenants from future rent increases by keeping the rent at either the applicants' prior rent amount, or one-third of their monthly income, whichever is greater. At the same time, the program offers landlords an equivalent credit on their property taxes. This amount, issued on behalf of eligible tenants, is applied quarterly to the landlord's property tax bill in the form of a TAC, to offset any taxes due in the next tax period. Tenants who apply and are determined to be eligible are legally entitled to SCRIE benefits. To become eligible for SCRIE, one must meet the following eligibility criteria:

- Be at least 62 years of age;
- Have no more than \$50,000 per year in household income;
- Be listed as the Head of Household or the primary tenant on the lease/rent order or have been granted succession rights to the apartment;
- Spend more than one-third of the monthly household income on rent; and
- Reside in a rent-controlled, rent-stabilized, or hotel-stabilized apartment in New York City.

Landlords, tenants, and families of tenants are required to notify DOF within 30 days when there is a change in the tenant's circumstances, such as a death or a permanent move from the apartment. In such instances, DOF is to determine whether another household member is eligible for the exemption and, if so, approve a benefit transfer. If there is no other eligible household member, DOF is required to revoke the benefits and retrieve previously issued TACs—in the form of a debit adjustment—going back to the first day of the month following the change in circumstances.

Results

The audit found that the DOF has adequate controls in place to ensure that TACs issued to landlords are appropriate. Based on a review of DOF's electronic database of TAC expenditures posted from July 1, 2016 through February 28, 2018, the audit found that DOF: correctly determined the eligibility of tenants to participate in the SCRIE program, with a few exceptions (discussed below); appropriately issued TACs to landlords on behalf of those tenants; did not issue TACs for tenants whose applications were still in pending status; and appropriately revoked the benefits of ineligible tenants. DOF also correctly issued prior period TACs to landlords within the current audit scope period. Additionally, the audit found that DOF revoked tenants' benefits or retrieved TACs from landlords when tenants passed away or moved subsequent to the issuance of TACs to landlords. Finally, the audit found that for those tenants in our sample where

DOF transferred SCRIE benefits from the primary tenants to other household members, such transfers occurred as a result of the death of the primary tenants.

However, when the entire population of SCRIE tenants—58,279 at the time of auditors' review—was examined for the purpose of determining whether any of the tenants' annual household incomes exceeded the maximum allowed income of \$50,000, the audit found that DOF erroneously paid \$13,944 in TAC benefits on behalf of six tenants whose incomes exceeded the required \$50,000 threshold. After being notified of the errors, DOF retrieved \$5,267 and was unable to retrieve the remaining \$8,677 in TAC payments that had resulted from DOF's error in approving the applications. DOF has since added an edit check to its integrated electronic Rent Increase Exemption (RIE) processing system intended to identify when an applicant's income exceeds the allowed threshold and prevent the approval of ineligible applications.

The audit recommended that DOF should continue to monitor the controls put in place to ensure that TACs are appropriately issued to landlords.

Audit Follow-up

DOF reported that the audit recommendation has been implemented.

DEPARTMENT OF FINANCE

Letter Report on the Department of Finance's Administration of the Disability Rent Increase Exemption Program

Audit Number MG18-118AL
Comptroller's Audit Library #8637
Issued: June 7, 2019
Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Finance (DOF) has adequate controls in place to ensure that property tax abatement credits (TACs) are issued to only those landlords whose tenants meet the Disability Rent Increase Exemption (DRIE) program's eligibility requirements. The scope of this audit was July 1, 2016 through February 28, 2018.

DOF administers a broad range of programs that offer tax credits, one of which is the DRIE program. DRIE provides an exemption to eligible tenants from future rent increases by keeping the rent at either the applicants' prior rent amount, or one-third of their monthly income, whichever is greater. At the same time, the program offers landlords an equivalent credit on their property taxes. This amount, issued on behalf of eligible tenants, is applied quarterly to the landlord's property tax bill in the form of a TAC, to offset any taxes due in the next tax period. Tenants who apply and are determined to be eligible are legally entitled to DRIE benefits. To become eligible for DRIE, one must meet the following eligibility criteria:

- Be at least 62 years of age;
- Have no more than \$50,000 per year in household income;
- Be listed on the lease/rent order or have been granted succession rights in a rent-controlled, rent-stabilized, or rent-regulated hotel apartment;
- Spend more than one-third of the monthly household income on rent; and
- Have been awarded one of the following: Federal Supplemental Security Income (SSI); Federal Social Security Disability Insurance (SSDI); a U.S. Department of Veterans Affairs disability pension or disability compensation; Disability-related Medicaid for previous recipients of SSI or SSDI; or a United States Postal Service disability pension or disability compensation.

Landlords, tenants, and families of tenants are required to notify DOF within 30 days when there is a change in the tenant's circumstances, such as a death or a permanent move from the apartment. In such instances, DOF is to determine whether another household member is eligible for the exemption and, if so, approve a benefit transfer. If there is no other eligible household member, DOF is required to revoke the benefits and retrieve previously issued TACs—in the form of a debit adjustment—going back to the first day of the month following the change in circumstances.

Results

The audit found that the DOF has adequate controls in place to ensure that TACs issued to landlords are appropriate. A review of DOF's electronic database of TAC expenditures posted from July 1, 2016, through February 28, 2018, found that DOF: (1) correctly determined the eligibility of tenants to participate in the DRIE program; (2) appropriately issued TACs to landlords on behalf of those tenants; and (3) appropriately revoked the benefits of ineligible tenants. DOF also correctly issued prior period TACs to landlords within the current audit scope period. Additionally, the audit found that DOF revoked tenants' benefits or retrieved TACs from landlords when tenants passed away or moved subsequent to DOF's issuance of TACs to their landlords.

DEPARTMENT OF FINANCE

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

Audit # SI18-119A

Comptroller's Audit Library #8608

Issued: June 7, 2019

Monetary Effect: None

Introduction

This audit was conducted to determine whether the Department of Finance (DOF) had adequate security and access controls over its information technology (IT) systems. DOF is responsible for the collection of nearly \$39 billion annually in revenue for the City and the valuation of more than one million properties collectively worth more than \$1 trillion. DOF also records property-related documents, administers property tax exemption and abatement programs, adjudicates parking tickets, manages the City's cash flows, and administers its business and excise taxes. The audit covered water and sewer usage fees billed and collected through Fiscal Year 2018 (July 1, 2017 through June 30, 2018).

As part of its business operations, as of April 2018, DOF used 128 computer applications, 11 of which the agency identified as critical applications used in crucial DOF operations. These critical applications may contain public, sensitive, private, and confidential information. DOF is responsible for ensuring that it has policies and procedures in place to protect its IT assets and the information stored within its computerized environment.

Results

The audit found several access and security control weaknesses and made 25 recommendations to DOF for corrective actions. DOF agreed with all the findings and recommendations and stated that it has already begun to remediate the issues. Due to the sensitivity of this audit and the findings, this report was not shared with the public. This restricted final report was only disclosed to designated officials in the Comptroller's Office, DOF, and the Mayor's Office.

Audit Follow-up

DOF reported that all recommendations have either been implemented or are in the process of being implemented.

DEPARTMENT OF HEALTH AND MENTAL HYGIENE

Audit Report on the Department of Health and Mental Hygiene's Oversight of Universal Pre-Kindergarten Group Child Care Centers

Audit # MG18-071A

Comptroller's Audit Library #8614

Issued: December 19, 2018

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Health and Mental Hygiene (DOHMH) has adequate controls to ensure that initial inspections at Universal Pre-Kindergarten (UPK) group child care (GCC) centers are conducted in accordance with the agency's policies and procedures. The scope of this audit was July 1, 2014 through April 30, 2018.

DOHMH is responsible for protecting and promoting the health and well-being of all New Yorkers. Among the agency's many varied responsibilities, DOHMH licenses and regulates child care facilities in New York City (City). As part of that function, DOHMH inspects certain child care facilities on a regular basis to ensure that they are in compliance with applicable health and safety-related rules and regulations.

DOHMH's Bureau of Child Care oversees inspections and permitting of City-regulated child care centers. The majority of these child care centers operate GCC programs, which provide child care to three or more children under six years of age. GCC programs can include UPK programs, which provide access to preschool education to children ages three and four in a fashion similar to the way that that kindergarten is available to all children ages five and six.

Inspections of all child care centers, regardless of whether or not they offer a UPK program, are conducted by DOHMH's Public Health Sanitarians (PHSs) and Early Childhood Education Consultants (ECECs). According to DOHMH's Field Activity Protocol (DOHMH protocols), both the PHS and the ECEC inspections, referred to as initial inspections, are required to be conducted annually by PHS and ECEC inspectors respectively. In addition to conducting initial inspections, PHS and ECEC inspectors also conduct preliminary inspections of new child care centers prior to DOHMH issuing permits that will allow them to operate. This audit focused on the initial inspections undertaken by DOHMH at GCC facilities that offered UPK programs (UPK GCC centers).

DOHMH reported that during July 1, 2016 through April 30, 2018, it was responsible for overseeing 1,035 UPK GCC centers, which were among a total of 2,250 GCC centers open during that same period. As of April 30, 2018, DOHMH reported that it employed 18 PHSs, 18 ECECs, and 7 supervisors in the Bureau of Child Care for this function.

Results

The audit found that DOHMH needs to strengthen its controls to ensure that initial inspections at UPK GCC centers are conducted in accordance with DOHMH protocols. Specifically, during Fiscal Year 2017, (July 1, 2016 through June 30, 2017). DOHMH records reflect that it failed to ensure that *any* initial inspections were conducted in 73 of the 1,035 UPK GCC centers in operation that fiscal year and further failed to ensure that *both* of the initial inspections (one by an ECEC and one by a PHS) required as per DOHMH protocols were conducted for 531 of the 1,035 centers. Further, a review of DOHMH inspection records for Fiscal Years 2015 through 2017 reveal that the percentage of UPK GCC centers for which DOHMH failed to perform at least one of the two required inspections ranged from 48 to 60 percent.

The audit found that DOHMH had no evidence that it monitors the adequacy of its staffing levels and has not developed a uniform process for initial training or any ongoing training for its staff and supervisors to better help them carry out their day-to-day responsibilities. DOHMH's failure to undertake all of the initial inspections required under its protocols and to ensure consistent training for its inspectional staff increased the risk that centers with non-compliant, potentially hazardous, conditions were allowed to operate without those conditions being corrected.

The audit made the following five recommendations to DOHMH:

- Ensure that PHS and ECEC inspectors immediately inspect those centers that have not received an initial inspection within the last three years.
- Review its inspection tracking tools, including management reports, and make any necessary changes to those tools, reports and oversight processes in general to better ensure that all initial inspections required as per DOHMH protocols are performed.
- Evaluate the needs and concerns of the supervisors with regards to management reports and should include supervisors' input in designing management reports.
- Conduct a study to determine the adequacy of its staffing, as well as its structure in relation to the number of child care centers it oversees and adjust staffing levels as warranted.
- Conduct periodic surveys of its staff and solicit feedback regarding the training curriculum so that it can provide relevant training to its staff as the agency deem appropriate.

In its response, DOHMH stated that it agreed with two of the audit's five recommendations and disagreed with the remaining three recommendations, specifically, that it conduct initial inspections of centers that have not received one within the last three years, include supervisors' input in designing management reports, and conduct a study to determine the adequacy of its staffing, claiming that the recommendations were not needed because they already reflected the agency's current practices.

Audit Follow-up

DOHMH reported that all five of the audit recommendations are being implemented and restated that three of the recommendations were already current practices. However, the audit found otherwise as restated below.

Regarding the recommendation that DOHMH immediately inspect those centers that have not received an initial inspection within the last three years, the agency's records indicate that the agency failed to ensure that any *initial* inspections were conducted in 73 of the UPK GCC centers during Fiscal Years 2015 through 2017. Not conducting **all** required annual inspections creates the possibility that potential non-compliance conditions or violation at the child care centers may go undetected.

Regarding the recommendation that DOHMH evaluate the needs and concerns of the supervisors with regards to management reports and include their input in the design of such reports, the agency's assertion that they already do so is belied by the fact that the supervisors interviewed during the audit stated that they needed to create their own tracking mechanism—in addition to the one developed by management—to properly track the status of inspections.

Finally, regarding the recommendation that DOHMH assess its staffing needs to ensure that it has the level of staff to perform its work, DOHMH's argument that it does so is based on an anecdotal review of past performance regarding the length of time it takes to conduct an inspection. However, this is not a replacement for a study that examines staffing and caseloads. Consequently, failure to implement these recommendations increases the risk that health and safety concerns may exist and not be corrected or go undetected.

NEW YORK CITY HOUSING AUTHORITY

Observations of Building Entrance Doors in NYCHA Developments Located in Manhattan, Brooklyn, Queens, The Bronx, and Staten Island

Report # SR19-057S; SR19-064S; SR19-065S; SR19-063S; SR19-066S

Comptroller's Audit Library #8602; 8603; 8604; 8605; 8606

Issued: October 12, 2018

Monetary Effect: None

Introduction

This series of five special reports present the findings related to exterior door security at New York City Housing Authority (NYCHA) developments, based on observations made throughout the five boroughs between July 10, 2018 and August 29, 2018.

Results

Auditors visited 299 NYCHA developments throughout New York City and observed conditions of 4,551 exterior doors, finding that over 1,000 entrance, side, and rear doors were physically propped open with ropes and chains, damaged with broken latches and missing parts, or otherwise left unsecured, compromising residents' security and exposing buildings' interiors to damaging weather conditions. Moreover, 61 NYCHA developments were observed to have more than half of their exterior doors unsecured, and nearly half of all entrance doors citywide did not have security cameras to monitor conditions.

The auditors' building-by-building review of NYCHA's exterior door security was conducted in July and August 2018, finding:

- Auditors visited 299 developments citywide, pushing or pulling on over 4,551 exterior building doors, and found that 195 developments were affected by unsecured doors.
 - 62 percent of Bronx developments had at least one door unsecured, including 14 developments where over half of the doors were open to intruders.
 - 73 percent of Brooklyn developments had at least one door unlocked, including 13 developments where over half of the doors were open to intruders.
 - 59 percent of Manhattan developments had at least one door unlocked, including 32 developments where over half of the doors were open to intruders.
 - 67 percent of Queens developments had at least one door unlocked, including 2 developments where over half of the doors were open to intruders.
 - 89 percent of Staten Island developments had at least one door unlocked; no developments had more than half their doors open.
- Citywide, 1,023 building doors were broken, tampered with, or ununlockable, leaving developments open to intruders, including roughly 23 percent of all front doors and 21 percent of all rear or side doors.
 - In Manhattan, 37 percent of the developments' 761 front doors were open and 33 percent of 269 rear or side doors were unlocked.
 - In the Bronx, 24 percent of the developments' 767 front doors were open and 20 percent of 276 rear or side doors were unlocked.

- In Staten Island, 19 percent of the developments' 108 front doors were open and 21 percent of 28 rear or side doors were unlocked.
 - In Queens, 18 percent of the developments' 470 front doors were open and 9 percent of 81 rear or side doors were unlocked.
 - In Brooklyn, 17 percent of the developments' 1,432 front doors were open and 14 percent of 359 rear or side doors were unlocked.
- Auditors also searched for security cameras by front doors, and found that just 53 percent (1,887) of all 3,538 entrance doors had cameras placed by the entrance.

DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT

Audit Report on the Department of Housing Preservation and Development's Controls over the Prequalification and Awarding of Open Market Orders to Prequalified Vendors for Its Emergency Repair Program

Audit #: MD18-079A

Comptroller's Audit Library #8627

Issued: May 13, 2019

Monetary Effect: None

Introduction

The objectives of this audit were to determine whether the Department of Housing Preservation and Development (HPD): (1) selected contractors met the Procurement Policy Board (PPB) requirements and HPD's criteria for prequalification; and (2) Open Market Orders (OMOs, also known as work orders) were awarded in accordance with HPD's established criteria. The scope of this audit was July 1, 2015 through June 30, 2017.

HPD is the largest municipal housing preservation and development agency in the nation. The agency's mission is to promote the construction and preservation of housing for low- and moderate-income New Yorkers in neighborhoods across the city.

HPD's Division of Maintenance (recently renamed the Emergency Operations Division) is responsible for taking action to correct emergency violations issued to property owners, under their Emergency Repair Program (ERP), when residential owners do not remediate violations that affect the health and safety of tenants. The cost of these repairs are billed to the property owner by the New York City Department of Finance. HPD generally utilizes vendors, rather than City employees, to conduct emergency repairs.

The City's PPB Rules allow for prequalification of vendors for construction or construction-related services where the need for advance screening of vendors' qualifications outweighs the benefits of broader competition. In addition, HPD has its own Contractor Compliance Unit's Eligibility Procedures for Acceptance to Prequalified Contractor Lists to provide further guidance to its staff. HPD currently maintains lists of prequalified contractors from which it can draw to perform different types of emergency maintenance and repair work in residential buildings up to the \$100,000 small purchase limit set forth in the PPB Rules.

Results

The audit determined that HPD does not have adequate controls over the prequalification vendor application process or over its awards of OMOs to prequalified vendors for its ERP. Specifically, HPD did not solicit the minimum number of vendors required by the PPB Rules for a significant number of OMOs, thereby denying vendors the opportunity to bid on work relating to more than 6,300 OMOs. In addition, HPD failed to remove unresponsive vendors from the PQL as required by PPB Rules, which also had the effect of denying vendors an opportunity to bid in instances where unresponsive vendors were improperly given an opportunity to bid in their place. Furthermore, HPD did not maintain evidence that vendors accepted onto their PQL for construction work have satisfactorily met the requirements for inclusion.

The audit also found that HPD does not adequately enforce its requirement that OMOs do not exceed 10 percent of the estimated cost for the contracted work. Over 25 percent of the OMOs for the period of January 1, 2017 through June 30, 2017 were awarded at greater than 10 percent of the estimated cost. Further, the audit found no evidence that a cost estimate was even prepared for 14 OMOs totaling \$35,909. In addition, the audit found that OMOs were awarded to vendors

that were in pending status—awaiting submission of required licensing and/or insurance documentation. Contributing to the problems identified in this audit, HPD lacked written policies and procedures over the awarding of OMOs using prequalified vendors for its ERP. Finally, the audit determined that HPD lacked adequate computer system documentation raising concerns about its functionality and user access rights.

The audit made 21 recommendations, including that HPD should:

- Develop written policies and procedures to help ensure compliance with the PPB Rules and it should enforce the implementation of those procedures;
- Develop reports in computer database to track and monitor vendor responses and ensure management reviews these reports regularly;
- Ensure that an adequate file review is conducted, and such reviews are documented, to ensure that no vendors are added to the PQL that have not met all requirements and that any waivers are approved;
- Ensure that standard operating procedures are created for bid solicitations and the awarding of OMOs;
- Consider modifying its computer system functions to require: (1) additional authorization and justification for approving OMOs greater than 10 percent of the estimated cost; and (2) an estimated cost amount to be entered;
- Implement process controls in its computer system to prevent pending vendors from being solicited for bids and being awarded OMOs; and
- Have HPD's Management Information Systems (MIS) unit create a computer system user manual and distribute it to all DOM personnel.

Of the audit's 21 recommendations, HPD agreed in principle with 11—although it believes that it already complies with 3—partially agreed with 2, and will take 3 under consideration. HPD also disagreed with one recommendation and did not clearly address the remaining four recommendations.

Audit Follow-up

HPD reported that eight recommendations have been implemented, eight recommendations are in process, it disagrees with and will not implement two recommendations, and it has not yet implemented, but is considering implementing the remaining three recommendations.

HPD disagrees with the recommendations to consider requesting a waiver if a significant number of applicants cannot meet any of the PPB Rule criteria for prequalification and to ensure standard operating procedures are created detailing bidding guidelines. However, since the PPB Rules state that vendors **must meet** all prequalification criteria, HPD should request waivers in instances where vendors cannot meet the criteria. Further, it is important that HPD document it in operating procedures to help ensure compliance, since HPD did not follow its established procedure for bidding. Consequently, we continue to believe that this recommendation should be implemented.

Based on its response, HPD is considering implementing the three remaining recommendations to create an HPDInfo user manual; to ensure that the HPDInfo system documentation is properly maintained, accurate, and complete; and to ensure appropriate access controls in HPDInfo.

DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT

Audit Report on the Department of Housing Preservation and Development's Monitoring of the Affordable Housing Lottery's Compliance with Eligibility Guidelines

Audit # SR17-135A

Comptroller's Audit Library #8649

Issued: June 26, 2019

Monetary Effect: None

Introduction

This audit determined whether the New York City (City) Department of Housing Preservation and Development (HPD) adequately monitors Marketing Agents' compliance with eligibility guidelines and established preferences of the City's Affordable Housing Lottery. The scope of this audit was July 1, 2015 through April 25, 2019.

HPD is the largest municipal housing preservation and development agency in the nation. Established in 1978, HPD works with public and private partners to provide high quality affordable housing for low- and moderate-income families in neighborhoods throughout the five boroughs. To accomplish this goal, HPD enters into agreements with developers who are required to construct new buildings or rehabilitate existing ones that include apartments at rents or sale prices that are "affordable" as defined by the City. HPD offers a variety of different programs such as subsidies and financing tools (e.g. loans and tax incentives) to developers to provide affordable apartments for individuals and families. In exchange for obtaining these benefits, including the ability to purchase properties at a reduced cost, the developers are required to sell or rent to the public a certain number of apartments (units) within their dwelling complexes at affordable prices.

Because the demand for affordable housing in New York City far exceeds the supply available, HPD uses a lottery system to ensure that the process for selecting applicants is fair and provides equal opportunity to all who seek housing. HPD's Marketing Unit oversees the marketing of affordable housing units, the lottery process that is used, and reviews required documents to verify applicant eligibility.

Since 2013, the Marketing Unit has been using its online application system, Housing Connect, which allows people to search and submit applications for affordable housing opportunities in New York City. Developers creating City-sponsored affordable housing are required to follow marketing and tenant selection procedures dictated by HPD and the City's Housing Development Corporation (HDC). In addition, HPD ceased to use a manual applicant selection process in 2013 and switched to a computerized lottery system.

The Developer's representative (the Marketing Agent) is responsible for interviewing applicants and reviewing documentation they provide to determine whether the applicants meet the requirements for household size and annual household income as required by the housing program and stated in the advertisement. The Marketing Agent is required to verify this information, perform background and credit checks, and submit the Application Information Form (AIF) along with income supporting documentation to HPD for approval prior to renting or selling a unit.

As of May 19, 2017, there were 15 active projects on Housing Connect with a total of 522 affordable units available. The application deadlines for these projects varied and all were within Fiscal Year 2017.

Results

The audit found that HPD's monitoring of the Marketing Agents' compliance with eligibility guidelines and established preferences of the New York City Affordable Housing Lottery is generally adequate. In 2013, the lottery changed from a solely manual process to an automated one that allows applicants to submit applications electronically online or through the mail. HPD now creates the lottery log through an automated process that ensures that every applicant is entered into the Housing Connect system, receives a randomized log number, and receives a chance at being selected for the affordable housing lottery, either through random selection or in accordance with an established preference.

However, the audit identified some areas of the application review process where HPD needs improvement. In particular, the audit found that HPD's files lacked specific documentation, such as asset certification forms, that it should have received and reviewed as part of its oversight of applicant eligibility. Such reviews are necessary to help ensure that only people who are within the programs' asset limit guidelines are allowed to obtain affordable housing through HPD's programs. Through an independent asset review of a sample of applicants, we found that all but one met HPD's property ownership requirement and thus were eligible for the housing they received. As to that one applicant, however, the audit found that the applicant who was awarded an apartment owned property in another state and the assessed value of that property exceeded the asset limit for a four-person household by more than \$60,000 for that particular affordable housing project. Finally, the audit found that HPD does not receive and review any documentation for applicants whom the Marketing Agent deemed ineligible. Independent review of the documentation supporting rejections would help ensure that a Marketing Agent does not improperly disqualify applicants with lower log numbers in an effort to favor applicants with a higher log number in violation of program rules.

The audit made the following three recommendations to HPD:

- Ensure that its files contain required documentation as set forth in the Marketing Handbook and that it conducts a complete and thorough independent review of applicant eligibility.
- Consider performing asset property searches for prospective residents to determine whether they meet HPD property ownership requirements and are within applicable asset limits before awarding leases for the affordable apartments.
- Implement controls within its affordable housing lottery process whereby its officials test a random sample of cases to determine whether the reasons provided for rejecting applicants were valid so as to reduce the likelihood that a Marketing Agent might improperly disqualify an applicant.

In its response, HPD officials stated, "we agree with much of what the Audit Report contains.... [We] also believe that certain recommendations in the report address monitoring practices that are already sufficient or strong."

We disagree with HPD's assessment that its monitoring practices addressed in the report are "already sufficient or strong" and continue to recommend that HPD implement the recommendations to obtain additional assurance that eligible applicants are offered apartments in the correct order, in accordance with the goals of the City's Affordable Housing Lottery.

Audit Follow-up

HPD reported that one recommendation was already implemented prior to the audit, another recommendation to implement controls within its affordable housing lottery process is in progress, and continues to disagree with the recommendation to perform asset property searches for prospective residents to determine eligibility requirements. HPD stated it plans to release a new version of Housing Connect in 2020.

DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT

Letter Report on the Billing and Collection of Funds for Fees Issued through New York City Department of Housing Preservation and Development's Alternative Enforcement Program

Audit # SR18-114AL

Comptroller's Audit Library #8613

Issued: December 11, 2018

Monetary Effect: None

Introduction

This objective of this audit was to determine whether the Department of Housing Development and Preservation (HPD) is properly billing and collecting fines, reimbursements, and any other funds due to the City for repairs made through the Alternative Enforcement Program (AEP). The scope of the audit was Calendar Years 2016 through 2018 (January 1, 2016 through December 31, 2018).

HPD is responsible for financing the construction and preservation of affordable housing; monitoring the condition and affordability of nearly 5,000 buildings, containing over 100,000 units, in its Asset Management portfolio; and ensuring the quality and safety of the City's housing stock through the enforcement of the Housing Maintenance Code.

In November 2007, HPD implemented the AEP, which was mandated by Local Law 29 of 2007 and codified at New York City Administrative Code §27-2153. According to Section 1 of Local Law 29, the AEP program is intended to alleviate the serious physical deterioration of the City's most distressed multiple dwellings "by forcing the owner to make effective repairs or have city government do so in a more comprehensive fashion so that emergency conditions are alleviated and the underlying physical conditions related to housing code violations are addressed." As amended by Local Law 7 of 2011 and Local Law 64 of 2014, the statute currently requires HPD to identify 250 of the City's most distressed multifamily residential buildings each year for inclusion in the AEP. The program imposes what HPD refers to as significant fees, as well as repair charges, on the owners of those buildings when they fail to correct violations and the conditions that cause them.

The statute sets forth criteria for HPD to use in identifying the buildings that will be included in the AEP, including the number and ratio-to-apartment of open violations classified as hazardous or immediately hazardous and the dollar value of the paid and unpaid emergency repair charges, and authorizes HPD in the ninth year of the program and thereafter to establish additional or different criteria by rule. Owners of buildings selected for inclusion in AEP are sent letters notifying them of their selection and instructions on how the buildings can be discharged from the program. Tenants are also notified via a public posting in their building.

Within the first four months following the initial notification of a building's inclusion in the AEP, owners have the opportunity to correct any open violations themselves. To be considered for discharge from the program, building owners must correct the open violations, pay any outstanding emergency repair charges, submit a "Dismissal Request" form by May 31st, and pay a \$1,000 dismissal re-inspection fee. Once the building passes the re-inspection it is removed from the program. Owners of buildings that are not discharged within the first four months of the initial notice are charged additional fees while enrolled in the program:

- \$500 per dwelling unit every six months, with a maximum total fee of \$1,000 per dwelling unit during participation in the AEP.
- \$200 for any complaint inspection performed in the subject property that results in the issuance of a class "B" or class "C" violation.

- \$100 for each re-inspection pursuant to a certification of correction of violation(s) submitted to HPD where HPD finds one or more violations have not been corrected.

If within the first four months owners are not discharged from the program, HPD will issue an AEP Order to Correct that lists the underlying conditions in need of fixing. If the owner fails to comply with the AEP Order to Correct, HPD may hire a contractor to make all necessary emergency repairs at the owner's expense.

Results

The audit found that HPD properly transferred AEP-related charges and fees to DOF on a monthly basis for buildings enrolled in the AEP, which DOF subsequently billed to building owners for payment. We tested 185 (25 percent) of the 738 buildings that were included in the AEP during Calendar Year 2016 through Calendar Year 2018 (also known as "rounds" 9 through 11 of the program). The audit found that repair charges, sales tax, administrative fees, and participation/inspection fees were correctly transferred to DOF for collection and posted accordingly on DOF's Account History for each property tested. The audit also found that \$1,000,419 in AEP charges and AEP fees were collected by DOF; however, an outstanding balance of \$778,483 in AEP charges and fees remained unpaid as of October 18, 2018 according to DOF's records.

The audit also found that HPD satisfactorily collected and documented the amounts owed and discharged 15 of our sampled 16 buildings that submitted requests for dismissal from the AEP. The one remaining building is still active in the AEP and therefore no dismissal re-inspection fee was collected for it. HPD received the \$1,000 dismissal re-inspection fee from each of the 15 building owners that completed their own repairs within the first four months of inclusion in the AEP, making them eligible to be discharged from the program.

The audit recommended that HPD should continue to transfer all AEP-related charges and fees to DOF on a monthly basis to recoup any outstanding funds. HPD should also continue to collect the dismissal re-inspection fees.

In its response, HPD agreed with the recommendations and described steps it has taken or will take to implement them.

Audit Follow-up

HPD reported that the recommendations are being implemented.

HUMAN RESOURCES ADMINISTRATION

Audit Report on the New York City Human Resources Administration's Controls over the Safety and Habitability of Apartments for Families Receiving Rental Assistance

Audit # MG18-098A

Comptroller's Audit Library #8651

Issued: June 27, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Human Resources Administration (HRA) has adequate controls to ensure that apartments for which it is providing families with rental assistance are habitable and do not have conditions that are in violation of applicable housing regulations. The scope of this audit was July 1, 2016 through January 29, 2019.

HRA, along with the Department of Homeless Services (DHS), comprise the Department of Social Services (DSS). HRA's Homelessness Prevention Administration unit works with DHS and two HRA/DSS/DHS initiatives—Homebase and Housing Assistance Providers (HAP)—to help City residents in danger of losing their homes to either remain in them or otherwise avoid becoming homeless, and to help homeless New Yorkers transition from shelters to stable, affordable housing. During the period covering July 2016 through March 2018, HRA made over \$88 million in rental payments for 7,475 families participating in rental assistance programs for families with children.

Before an apartment is approved for a household with a rental assistance voucher to move into, the apartment and the building in which it is located must undergo two different reviews. First, the building must pass a "preclearance check" which consists of a review of City records to determine whether there are outstanding violations that would disqualify the building from one of the City's rental assistance programs. Second, if the building passes the preclearance check, a physical examination of the apartment and building is conducted, which consists of either a walkthrough or of a more formal inspection, depending on the housing program providing rental assistance.

The results of the preclearance check and the physical examination—inspection or walkthrough—are then forwarded to HRA. If the building and apartment pass both of those reviews, DHS staff or a contracted provider submits a packet with the required documents to HRA which identifies the prospective apartment the family wants to rent. HRA will process the client's packet and, if all requirements have been met, HRA will issue rental assistance payments to the landlord.

Prior to October 2018, HRA administered nine rental assistance programs designed for families with children, all of which required inspections or walkthroughs prior to approval. In October 2018, HRA consolidated seven of its rental assistance programs into a single program called the City Fighting Homelessness & Eviction Prevention Supplement (CityFHEPS) program.

Results

The audit found that following the consolidation of seven rental assistance programs into a single program, CityFHEPS, HRA's additional controls provide increased assurance that the apartments for which families were approved to receive rental assistance are free of conditions that violate applicable housing regulations. However, while HRA addressed many of the weaknesses preliminarily identified in the audit's pre-consolidation review, certain continuing weaknesses, if not resolved, increase the risk that HRA will provide rental assistance for apartments with substandard conditions. Specifically, the audit found that HRA: does not require that examiners submit supporting evidence of the results of the preclearance checks conducted; does not require

that examiners submit photographs to support their assessments of the physical condition of apartments; and does not enforce the requirement that examiners use and fill out the standardized inspection checklist during DHS walkthroughs. The audit also found that HRA does not require landlords to submit documentation of the results of the lead-based paint testing or evidence of the steps taken to remove the paint where applicable.

The audit made the following five recommendations to HRA:

- Require DHS and HPD staff performing preclearance checks to provide HRA with documentation of the results of the preclearance checks, such as a screenshot of the search results from each of the various websites checked.
- Require that photographs of the housing conditions observed during walkthroughs be submitted as a visual record of the apparent suitability of the apartments.
- Require that staff fill out the checklists during walkthroughs to ensure that all details are accurately recorded as the walkthroughs are being conducted.
- Finalize and enforce its updated procedures governing the preclearance and walkthrough process to better ensure that: (a) staff are aware of their specific responsibilities; and (b) walkthroughs and preclearance checks are performed in a consistent manner in which all relevant issues are adequately addressed before the apartments are approved for participation in the rental assistance program.
- Consider modifying its procedures and ensure that the owners of apartments for which families are applying for rental assistance submit documentation of the results of the lead-based paint testing or evidence of the steps taken to remove the paint, where the possibility of lead-based paint exists to better ensure the appropriate remediation work has in fact been performed.

In its response, HRA agreed or partially agreed with three of the audit's five recommendations. HRA disagreed with two recommendations pertaining to documenting the results of the preclearance checks and ensuring that apartment owners submit documentation of the results of the lead-based paint testing or evidence of the steps taken to remove the paint when applicable.

Audit Follow-up

HRA reported that the two recommendations that it agreed with have been implemented: (1) to fill out checklists during walkthroughs; and (2) to finalize and enforce its updated procedures governing the preclearance and walkthrough process. HRA also reported that the recommendation to require photographs of housing conditions observed, that it partially agreed with is in process and has been partially implemented.

HRA, however stated that it continues to disagree with and will not implement the remaining two recommendations: (1) require the DHS and HPD staff performing preclearance checks provide HRA with the results of those checks and (2) consider requiring owners of apartments where families are applying for rental assistance submit documentation of the results of lead-based paint testing or steps taken to remove such paint. Regarding the first recommendation, HRA's current method of merely recording pass or fail results in the database without including the supporting evidence hinders HRA's ability to assess whether the information entered into the system is accurate. Regarding the second recommendation, requiring landlords to submit the actual results of remediation steps would offer greater assurance that lead-based hazards have been properly remediated.

DEPARTMENT OF INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS

Letter Audit Report on the Installation of LinkNYC Kiosks in New York City as Provided by CityBridge, LLC Phase II

Audit Number SZ19-055AL
Comptroller's Library #8617
Issued: January 30, 2019
Monetary Effect: None

Introduction

The objective of this audit was to determine whether CityBridge installed the Kiosks with the required key features. According to the City's agreement with CityBridge, the installation of Kiosks will be broken down into eight phases for the installation of over 7,500 Kiosks across the five boroughs. This audit is of Phase II of the installation of the Kiosks and is the second in a series of audits of the ongoing installation of Kiosks. The scope of the audit was April 2, 2018 through October 31, 2018.

The Department of Information Technology and Telecommunications (DoITT) was established to, among other things, provide for the sustained, efficient and effective delivery of information technology (IT) services, infrastructure and telecommunications to enhance service delivery to the City's residents, businesses, employees and visitors. DoITT serves 120 City agencies, boards, offices, and more than 8 million City residents and 300,000 employees. It aims to provide New Yorkers and the agencies that serve them with innovative and accessible technology solutions.

On December 10, 2014, the Franchise and Concession Review Committee unanimously approved a non-exclusive franchise agreement that authorizes CityBridge to install, operate, and maintain public communications Kiosks.

The key features of the Kiosks include functionalities that:

- Enable users to use their personal devices to connect to LinkNYC's free Wi-Fi;
- Provide access to City services, maps, and directions from a touch screen tablet;
- Enable users to make free phone calls to anywhere in the U.S. by using the Vonage app on the tablet or the tactile keypad and microphone, and to plug in their personal headphones for privacy;
- Provide a dedicated red 911 button for use in the event of an emergency;
- Enable users to charge their personal devices, using the Kiosk's power-only Universal Serial Bus (USB) port; and
- Provide two 55" HD displays for public service announcements and advertising.

Built at no cost to taxpayers, the five-borough LinkNYC network is projected to, through advertising proceeds, generate more than \$500 million in revenue for the City over the initiative's first 12 years. According to DoITT, by replacing an aging network of public pay telephones with state-of-the-art Kiosks, CityBridge will transform the physical streetscape with a sleek design, enhance New Yorkers' access to information, and create new local jobs for the development, service, and maintenance of the Kiosks.

Over an eight-year period, the franchise agreement authorizes CityBridge to install over 7,500 Kiosks across the five boroughs. By the end of Phase II, July 20, 2017, a total of 1,530 Kiosks, 510 from Phase I and 1,020 from Phase II, were required to be operational. An amendment to CityBridge's franchise agreement was approved in May 2018, which extended the buildout period for an

additional two years, from 2023 to 2025, and adjusted the minimum number of Kiosks required to be operational each year.

Results

The audit found that 1,507 of the 1,530 Kiosks were operational as required by the franchise agreement. In addition, auditors found that the installed Kiosks contained the required key features and generally, with some exceptions noted, at the time of sampling were operating as intended. Specifically the audit found that:

- 1,294 of 1,507 tablet screens (86 percent) were operating as intended;
- 1,234 of 1,507 Kiosks (82 percent) enabled users to make phone calls;
- 1,460 of 1,507 Kiosks (97 percent) were able to connect to LinkNYC free Wi-Fi;
- 1,445 of 1,507 Kiosks (96 percent) had operable USB charging ports that could charge cellular devices; and
- 1,449 of 1,507 left-side advertising screens (96 percent) and 1,439 of 1,507 right-side advertising screens (95 percent) were operating on the Kiosks.

The audit made the following two recommendations to DOITT:

- Ensure that CityBridge fulfills its contractual obligations by ensuring that the Kiosks' Wi-Fi feature is functioning at the level required by the agreement.
- Ensure that CityBridge repairs the key features that were not functioning during our tests.

In its response, DoITT stated that "DoITT agrees with the recommendations and will continue to work with the franchisee to ensure the Kiosk's Wi-Fi feature is functioning at the level required by the agreement, and will investigate repair history and ensure the key features not functioning during your tests are operational."

Audit Follow-up

DoITT reported that both recommendations have been implemented. DoITT stated that it continues to monitor and enforce the franchise agreement and has remediated all of the deficiencies identified in the letter report.

METROPOLITAN TRANSPORTATION AUTHORITY

The Crisis Below: an Investigation of the Reliability and Transparency of the MTA's Subway Performance Reporting

Report # RI19-097S

Comptroller's Report # 8619

Issued Date: February 8, 2019

Monetary Effect: None

Introduction

The Office of the New York City Comptroller investigated the reliability and transparency of the Metropolitan Transportation Authority's (MTA's) reporting of subway performance as a result of the rising numbers of delays attributed to overcrowding at the same time that ridership numbers were decreasing. As part of its investigation, the Comptroller's Office reviewed more than 1,000 documents, including internal MTA documents never previously made public, and interviewed MTA officials who were responsible for gathering and reporting subway performance statistics, including to the MTA's Board of Directors and its Transit Committee.

Results

The investigation revealed that:

- MTA databases and delay tracking protocols were routinely unable to accurately identify the causes of delays and, in particular, misattributed delays to "Overcrowding;"
- MTA officials repeatedly asserted to its Board that subway service was improving based on changes in Wait Assessment scores, a metric intended to approximate the amount of time passengers must wait on platforms and long-cited by the MTA as its most important indicator of subway service. However, internal MTA analyses indicated that such changes were meaningless and likely the result of sample error.
- For nearly a decade, the MTA distorted its publicly reported statistics on delays by failing to publicly report certain delays internally attributed to "Unknown" causes. Instead, it effectively hid its lack of information concerning the cause of those delays by apportioning them among the 15 publicly reported categories of delays and failing to provide the public with any explanation of that practice.
- The MTA's reporting of Major Incidents obscures critical information and is based on unreliable data. Publicly defined by the MTA as any incident that delays 50 or more trains, Major Incident reporting is based on MTA tracking protocols that routinely misidentify the number of delays caused by an incident, such that the MTA cannot reliably determine the number of incidents that cause 50 or more delays. In addition, the MTA's Major Incidents reporting methodology excludes significant numbers of Major Incidents the MTA has historically tracked internally, particularly all incidents charged to Planned Work. Neither this exclusion nor the MTA's methodology for identifying Major Incidents has ever been clearly explained to the public.

The report's recommendations included reporting all delays on its subway performance Dashboard and publishing detailed definitions of all delay categories, specifically indicating what each one includes and, as necessary, omits; ensure that all procedures relevant to performance reporting are formally codified in official policies and procedures; providing the public, in the context of Major Incidents, with information about all categories of service disruptions that cause 50 or more delays tracked as incidents, including Planned Work; disclosing in each monthly report

to the Board and public and on the MTA's subway performance Dashboard the methodologies used to calculate performance metrics, including all exceptions and revisions to those methodologies and methodological weaknesses; and making available monthly on the MTA's website or through an Open Data portal all data in any databases relied on for public reporting.

METROPOLITAN TRANSPORTATION AUTHORITY

Letter Audit Report on the Telecommunication Services on the Metropolitan Transit Authority
Bronx Buses, Phase I

Audit Number SZ19-074AL
Comptroller's Library #8631
Issued: May 20, 2019
Monetary Effect: None

Introduction

The objective of this audit was to determine whether the telecommunication services that have been installed in the Metropolitan Transportation Authority's (MTA's) "new-look" buses in the Bronx enable Wi-Fi and USB charging capabilities and are operating effectively. The scope of this audit was October 18, 2017 through February 21, 2019.

In December 2015, the MTA entered into a contract with Celco Partnership, doing business as Verizon Wireless, in which the MTA granted Verizon Wireless the right to supply and deliver wireless voice and data services for a period of five years on the MTA bus system. The contract stipulates that Verizon Wireless will provide services, certain hardware, software and other components and data plans in connection with the MTA's project to purchase, install, and integrate an onboard public Wi-Fi system. According to the contract's "Wi-Fi Terms of Service" provision, "the service is provided as a free amenity to New York City Transit Authority (NYCT) customers for entertainment and educational purposes and it's not intended to be a designated public forum." The terms of service provision further states that the service is not supposed to be used for multi-media streaming, continuous data transmission or broadcasts, automatic data feeds, automated machine to machine connections or peer to peer file sharing, voice over internet protocol, or any application that is not made available to customer-users by the NYCT and that uses excessive network capacity. Further, the service is not intended to be used as a substitute or a back-up for private lines or a dedicated data connection.

In March 2016, Governor Andrew Cuomo announced that the MTA would add 2,042 new buses to its transportation fleet over a five-year period. The new buses, which have a distinctive blue-and-gold color scheme (new-look buses), represent a \$1.3 billion investment of capital program resources and will replace almost 40 percent of the pre-existing fleet. The new buses will include free Wi-Fi hotspots and 35-55 USB charging ports located throughout each bus.

In May 2016, the MTA began putting the first 75 new-look buses, equipped with Wi-Fi service and USB charging ports, into service. The service began in Queens along four routes; one additional bus was later added, and the 76 buses were in service in Queens by December 2017. In March 2017, the MTA began putting the first 83 new-look buses equipped with Wi-Fi and USB charging ports into service in the Bronx along the Bx1, Bx2, Bx6, Bx8, Bx9, Bx11, Bx15, Bx17, Bx21, Bx27, Bx31, Bx32, Bx33, Bx35, and Bx46 routes. Eighteen additional new-look buses were rolled out during the course of the audit along five more Bronx routes.

Results

The audit found that, overall, the telecommunication services provided by Verizon Wireless are generally operating as intended on the MTA's Bronx buses. Auditors tested 101 new-look buses with Wi-Fi and USB capability on 13 routes and at the West Farms Depot in the Bronx. Our tests showed that the MTA's Wi-Fi network operated effectively on 74 out of the 101 tested buses (73 percent). On those 74 buses, auditors were able to connect to the wireless network and browse various websites such as news, entertainment and social media. The audit also found that the MTA's Wi-Fi

network appropriately restricted access to multi-media video streaming websites such as YouTube, Netflix, Hulu, and VuDu. However, the audit also found that the Wi-Fi network did not operate effectively on 27 of the 101 new-look buses (27 percent).

Auditors tested the USB ports on the same 101 new-look buses for a total of 4,515 ports. The audit found that 4,475 of the 4,515 USB charging ports tested (99 percent) were working as intended; in those instances, auditors were able to connect and charge phones utilizing the tested buses' USB ports. However, auditors also found that 40 of the 4,515 USB ports (1 percent) on a total of 15 buses were not operational.

The audit recommended that the MTA and the NYCT continue to periodically perform tests of both the Wi-Fi and charging ports to ensure that their wireless network and USB charging capabilities, once installed, are functioning properly.

In their written responses, MTA and NYCT officials generally agreed with the audit findings. The NYCT stated, "Buses Management agrees with the audit recommendation to *'periodically perform tests to ensure that their wireless network and USB charging capabilities, once installed, are functioning properly.'*" [Emphasis in original.] The Chairman and Chief Executive Officer of the MTA responded, stating, "I have requested additional information on the quality assurance and acceptance process for technology on our buses, and the maintenance approach. Buses confirmed a quality control process that includes review of the vendor's work to standards set by the Chief Maintenance Officer's office. The new maintenance approach includes generating an automated report of buses with issues, which is more proactive than before."

Audit Follow-up

The MTA reported that the recommendation has been implemented. Maintenance Directive MD#299-19 was developed for the inspection of USB ports on buses and reports on Wi-Fi functionality have also been generated.

MULTI-AGENCY

Letter Reports on Compliance with Local Law 25 Regarding Translation of Agency Website by the New York City Department of Health and Mental Hygiene (SZ19-114AL), the Department of Environmental Protection (SZ19-115AL), and the Department of Veterans Services (SZ19-116AL)

Introduction

These audits were conducted to determine whether the Department of Health and Mental Hygiene (DOHMH), the Department of Environmental Protection (DEP), and the Department of Veterans Services (DVS) are complying 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, Mayor 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 amongst residents with limited English proficiency are:

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

Results

Audit # SZ19-114AL
Comptroller's Library #8654
Issued: June 28, 2019
Monetary Effect: None

The audit found that DOHMH generally complies with Local Law 25. DOHMH's website, found at <https://www1.nyc.gov/site/doh/about/about-doh/language-services-en.page> and <http://www1.nyc.gov/site/doh/index.page>, include translation features for viewing text and essential information in various languages, including the above-noted top seven languages plus additional languages spoken by the population served or likely to be served by the agencies of the City of New York. DOHMH's website also provides important information regarding its functions and services, which includes but is not limited to information pertaining to DOHMH's various divisions, office locations, contact information, forms, brochures, written notices of clients' rights and responsibilities and applications or intake forms to receive public services that have an immediate or large-scale health impact. All information can be translated and viewed in each of the top 10 noted languages.

DOHMH's most frequently requested documents can be translated and downloaded in the 13 most-requested languages according to DOHMH's Language Access Plan 2018, (English; the top 10 designated languages (Spanish, Chinese, Russian, Bengali, Haitian Créole, Korean, Arabic, Urdu, French, Polish); and Italian and Yiddish.). We reviewed and successfully translated the following documents into DOHMH's 13 most requested languages:

- Health Bulletins (LGBTQ Health, Healthy Aging, Depression, and Cut the Salt)
- HIPAA Notice of Privacy Practice/Acknowledgement of Receipt Form
- Antibiotic Screening Form
- Choosing Child Care in NYC
- Childcare Flu Vaccine Poster
- Ordering Birth Certificates [Information]
- Birth Certificate Applications
- Applying for a Dog License
- Patient's Bill of Right
- Family Rights in Early Prevention

DOHMH's website has a language services page notifying users of their rights to free interpretation services. The page states the following: **"You have the right to services in your language. We are committed to providing services in many languages, including written translations and in-person or telephonic interpretation."** (Emphasis in original.) Additionally, the website provides an "I Speak" card that LEP users can utilize when visiting City agency locations. An "I Speak" card illustrates over 20 different languages and allows LEP individuals to point to the language that they need in order to get assistance. Specifically, the page has the following message: **"Print or download the 'I speak' card (PDF). When visiting the Health Department or another City agency, show the card to a staff member. He or she will call an interpreter for you. Language services are free at all New York City offices and clinics."** (Emphasis in original.)

DOHMH provides translation and interpretation services at all of its locations that interact with the general public, including its tuberculosis and health clinics located in Manhattan, Bronx, and Brooklyn, Queens, and Staten Island and at its 125 Worth Street, Manhattan location where the public requests birth and death certificates.

In its response, DOHMH agreed with the audit's recommendation, stating, "Our Agency is committed to compliance with Local Law 25 and will continue to provide translation services for our direct public facing websites to those with limited English proficiency."

Audit # SZ19-115AL
 Comptroller's Library #8655
 Issued: June 28, 2019
 Monetary Effect: None

The audit found that DEP generally complies with Local Law 25. DEP's website, found at <https://www1.nyc.gov/site/dep/index.page>, includes a translation feature for viewing text and essential information in various languages, including the above-noted top seven languages plus additional languages spoken by the population served or likely to be served by the agencies of the City of New York. DEP's website also provides important information

regarding its functions and services, which includes, but is not limited to, information pertaining to DEP's various divisions, office locations, contact information, forms, brochures, annual drinking water quality reports, delinquency notices, business letters sent to customers regarding their water and sewage charges, notifications regarding discolored water and water shutoff and information on rain gardens (environmental projects). All essential information can be translated and viewed in each of the top 10 noted languages.

DEP's most frequently requested documents can be translated and downloaded in the 10 most-requested languages (Spanish, Chinese, Russian, Bengali, Haitian Créole, Korean, Arabic, Urdu, French, and Polish) according to DEP's Language Access Plan 2018. We reviewed and successfully translated the following documents into DEP's 10 most requested languages:

- Annual Drinking Water Quality Report
- Information on Air Pollution and Regulations
- Information on Climate Resiliency
- Information on Combined Sewer Overflow
- Information on Flood Prevention
- Information on Rain Gardens Program
- Information on Safe Disposal of Harmful Products
- Information on Air Complaint Program
- Protecting Our Water Brochure
- Rain Garden Brochure
- Dry Cleaning Guide

DEP provides translation and interpretation services in all of its locations that interact with the general public, including its five Borough Business Centers located in Manhattan, Bronx, Brooklyn, Queens, and Staten Island.

In its response, DEP agreed with the audit's recommendation, stating, "DEP will continue to comply with Local Law 25 to effectively meet the needs of New Yorkers with limited English proficiency when accessing DEP's services."

Audit # SZ19-116AL
Comptroller's Library #8653
Issued: June 28, 2019
Monetary Effect: None

The audit found that DVS generally complies with Local Law 25. DVS' website, found at <https://www1.nyc.gov/site/veterans/index.page>, includes a translation feature for viewing text and essential information in various languages, including the above-noted top seven languages plus additional languages spoken by the population served or likely to be served by the agencies of the City of New York. DVS' website also provides important information regarding its functions and services, which includes, but is not limited to, information pertaining to DVS' various divisions, office locations, contact information, forms, brochures, caregiver information, funeral and burials, and mental health aids. All essential information can be translated and viewed in each of the top 10 noted languages.

DVS' most frequently requested documents can be translated and downloaded in the 10 most-requested languages according to DVS' Language Access Plan 2018 (Spanish, Chinese, Russian, Bengali, Haitian Créole, Korean, Arabic, Urdu, French, and Polish). We reviewed and successfully translated the following documents into DVS' 10 most requested languages:

- Caregivers
- Ending Veterans Homelessness
- Engagement
- Funerals Honors and Burials
- Get Help
- Mental Health First Aid
- Mentor A Veteran
- Veterans on Campus

DVS provides translation and interpretation services in all of its locations that interact with the general public, including its five Borough Business Centers located in Manhattan, Bronx, Brooklyn, Queens, and Staten Island.

In its response, DVS agreed with the audit's recommendation, stating, "DVS will maintain its compliance with Local Law 25 to ensure that residents with limited English proficiency can effectively navigate the NYC Department of Veterans' Services."

MULTI-AGENCY

Audit Reports on the Compliance of the New York City Department of Consumer Affairs (SZ18-131A), Department of Buildings (SZ18-130A), and Emergency Management (SZ18-129A) with Local Law 30 Regarding Access to City Services for Residents with Limited English Proficiency

Introduction

The objective of these audits were to determine whether the Department of Consumer Affairs (DCA), Department of Buildings (DOB), and Emergency Management (NYCEM) are 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 and to ensure meaningful language access to their services.

In 2017, the New York 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. These translation services must be provided in the top 10 designated Citywide languages, which includes 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 languages designated for translation based on U.S. Census data.

Results

Audit Number SZ18-131A
Comptroller's Library #8632
Issued: May 20, 2019
Monetary Effect: None

The audit found that DCA generally complied with Local Law 30. A review of DCA's Language Access Plans dated 2008 and 2018 found that DCA has made continuous progress to provide meaningful language access to the agency's services for Limited English Proficient (LEP) customers. Its Language Access Plans describe the steps that DCA has taken to provide its services to the LEP population.

Specifically, the audit found that DCA provides direct public services in 15 languages including the top 10 New York City LEP languages as required by Local Law 30. Further, the audit found that through City-wide contracts with language vendors, (Language Line Services LLC and Geneva Worldwide, Inc.) DCA has the ability to provide documentation, translation and phone interpretation services in a minimum of 170 languages. Through its contract with Accurate Communications, DCA can provide American Sign Language and in-person interpretation services in up to 250 languages.

In its response, DCA agreed with the audit's findings and recommendation to continue to maintain compliance with Local Law 30. DCA stated, "We appreciate your office acknowledging our efforts to provide meaningful language access to the agency's services for New Yorkers with limited English proficiency. DCA will continue to comply with Local Law 30 to effectively meet the needs of New Yorkers with limited English proficiency when accessing DCA's services."

Audit Number SZ18-130A
Comptroller's Library #8634
Issued: May 21, 2019
Monetary Effect: None

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

Overall, the audit found that DOB provides direct public services in the top 10 New York City LEP languages as required by Local Law 30. Further, the audit found that through City-wide contracts with language vendors (Language Line Services LLC., and Geneva Worldwide Inc.), DOB has the ability to provide documentation, translation, and phone interpretation services in a minimum of 170 languages.

In its response, DOB agreed with the audit and stated, "Thank you for giving us the opportunity to respond to the recommendations in the above referenced audit report. We view your input as assistance in furthering our commitment to provide all of our customers with meaningful access to our services."

Audit Number SZ18-129A
Comptroller's Library #8633
Issued: May 21, 2019
Monetary Effect: None

The audit found that NYCEM generally complied with Local Law 30. A review of NYCEM's Language Access Plans from 2008 and 2018 found that NYCEM has made continuous progress to provide meaningful language access to the agency's services for City residents with Limited English Proficiency (LEP). Its Language Access Plans described the steps that NYCEM has taken to provide its services to the LEP population.

Overall, the audit found that NYCEM provides these services during emergencies in 13 languages, including the top 10 New York City LEP languages. Further, the audit found that through City-wide contracts with language vendors (Language Line Services, LLC and Geneva Worldwide, Inc. used in connection with 311, Voiance used for telephonic services, and ALanguage Bank used for translation services), NYCEM has the ability to provide documentation, translation, Communication Access Real Time Captioning, American Sign Language Video Remote Interpretation, and phone interpretation services in over 100 languages.

In its response, NYCEM agreed with the audit's findings and recommendation. NYCEM stated, "We agree with your findings and recommendation to continue to maintain compliance with Local Law 30. NYC Emergency Management strives to provide meaningful language access to people with limited English proficiency to our community preparedness programs and during emergencies."

MULTI-AGENCY

Audit Reports on the Compliance of the New York City Department of Consumer Affairs (SZ18-127AL) and Department of Buildings (SZ18-126AL) with Local Law 65 of 2015 Regarding Translation of the Business Owner’s Bill of Rights as It Relates to Agency Inspections

Introduction

The objective of these audits were to determine whether the Department of Consumer Affairs (DCA) and the Department of Buildings (DOB) are in compliance with Local Law 65, which is intended to make City agencies’ business-inspection protocols and interactions accessible to immigrants and non-English speakers.

In 2015, the New York City Council enacted Local Law 65 of 2015, amending Section 15 of the City Charter to require: (1) translation of the Business Owner’s Bill of Rights, a “plain language” document, developed by the Mayor’s Office of Operations delineating standards of service for City inspections; and (2) training, also developed by the Mayor’s Office of Operations, in specific protocols for City inspectors to follow during their interactions with non-English speakers during agency inspections. Local Law 65 explicitly applies to six City inspectional agencies, including DCA and DOB, and provides for translation services in “at least” the six languages most commonly spoken by limited English proficient individuals as determined by the Department of City Planning (DCP), based on U.S. Census data (LEP languages).

Thereafter, with the City’s enactment of Local Law 30 of 2017, as of July 1, 2017 through the present, all City agencies that provide direct public services or emergency services, including DCA and DOB, must develop and implement language access plans, in consultation with the Mayor’s Office of the Language Services Coordinator and the Mayor’s Office of Immigrant Affairs, that include translation and interpretation services in the top 10 LEP languages—the 6 designated by DCP and 4 others determined by the Mayor’s Office of the Language Services Coordinator, based on language access data collected by the City Department of Education. Both DCA’s and DOB’s Language Access Plans accordingly adopt Local Law 30’s 10-LEP language standard for purposes of both their business-inspection activities subject to Local Law 65 and the various other services they provide directly to the public.

Results

Audit Number SZ18-127AL
Comptroller’s Library #8644
Issued: June 19, 2019
Monetary Effect: None

The audit found that DCA generally complied with Local Law 65. A review of DCA’s Language Access Plan dated 2018, which, as required by Local Law 30 of 2017, documents DCA’s steps to provide services to the LEP populations it serves, found that DCA had made continuous efforts to provide meaningful language access during inspections for LEP customers. Its Language Access Plan describes the steps that DCA had taken to provide its services to the LEP population.

During site visits to DCA’s Manhattan location at 42 Broadway, where inspectors are located, auditors found that the *Business Owner’s Bill of Rights* is posted in the office areas. The *Business Owner’s Bill of Rights* notifies individuals of their right to consistent enforcement of agency rules; compliment or complain about an inspector or inspectors; contest a notice of violation before the relevant local tribunal; an inspector who behaves in a professional and courteous manner; an inspector that can answer reasonable questions relating to the inspection; an inspector with a sound knowledge of the

applicable laws, rules and regulations; access information in languages other than English; and request language interpretation services for agency inspections of the business.

Furthermore, the *Business Owner's Bill of Rights* was fully translated into each of the 10 designated Citywide languages of LEP residents in New York City. Additionally, posted on DCA's website is its *Visiting Inspection Program*, where DCA informs its customers that they have the right to ask for an inspection in their LEP language. Also, DCA's website provides a link to the Mayor's Office of Operations' website, where its *Business Owner Bill of Rights* can be viewed and downloaded in the top 10 designated Citywide languages.

The audit also found that DCA trains its inspectors on the agency's policies and procedures pertaining to providing language access services to business owners during inspections. In June 2018, DCA updated its inspectors' training manual to reflect the training requirements of Local Law 65 of 2015 and Local Law 30 of 2017. The training material describes DCA's language access policies and procedures and includes the standardized service training curriculum that was developed by the Mayor's Office of Operations for the Citywide Interagency Language Access Protocol. Additionally, in 2017, DCA introduced its Visiting Inspector Program (VIP). VIP helps business owners understand the relevant laws pertaining to their businesses and also provides them with a free, educational compliance inspection. During such an inspection, inspectors advise the business owner on compliance with laws and regulations and how to avoid violations. Moreover, through the program, business owners are notified of their ability to request inspections in languages other than English.

The audit recommended that DCA continue to maintain its compliance with Local Law 65 to ensure it effectively meets the needs of individuals with limited English proficiency when interacting with city inspectors.

In its response, DCA agreed with the recommendation and stated that it would "continue to comply with Local Law 65 to effectively meet the needs of New Yorkers with limited English proficiency when interacting with DCA's inspectors."

Audit Number SZ18-126AL
Comptroller's Library #8643
Issued: June 19, 2019
Monetary Effect: None

The audit found that DOB generally complied with Local Law 65. A review of DOB's Language Access Plan dated 2018, which, as required by Local Law 30 of 2017, documents DOB's steps to provide services to the LEP population it serves, found that DOB had made continuous efforts to provide meaningful language access during inspections for LEP customers. Specifically, the audit found that DOB has a *Business Owner's Bill of Rights*, which is prominently displayed through a PowerPoint presentation on a large screen in the office area. The *Business Owner's Bill of Rights* notifies individuals of their right to consistent enforcement of agency rules; compliment or complain about an inspector or inspectors; contest a notice of violation before the relevant local tribunal; an inspector who behaves in a professional and courteous manner; an inspector that can answer reasonable questions relating to the inspection; an inspector with a sound knowledge of the applicable laws, rules and regulations; access information in languages other than English; and request language interpretation services for agency inspections of the business.

Furthermore, the *Business Owner's Bill of Rights* was fully translated into each of the 10 designated Citywide languages of LEP residents in New York City, and was available on DOB's website.

The audit also found that DOB trains its inspectors on the agency's policies and procedures pertaining to providing language access services to individuals during inspections. DOB updated its training manual and procedures in June 2018, and employees received the training as required by Local Law 65. The training material describes DOB's language access policies and procedures and the Citywide Interagency Language Access Protocol. Additionally, DOB provides inspectors with *Language Access* flyers, which indicates the procedures to perform when interacting with LEP residents during inspections. Furthermore, inspectors are equipped with an *Interpretation Service Available* sheet, informing LEP individuals of their right to free Language Assistance services during agency inspections. The audit found that inspectors were trained on the use of the telephonic interpretation services through Language Line Services, LLC, and were able to communicate in languages other than English with the LEP clients during agency inspections,

The audit recommended that DOB continue to maintain its compliance with Local Law 65 to ensure it effectively meets the needs of individuals with limited English proficiency when interacting with city inspectors.

In its response, DOB agreed with the audit and stated, "The Department of Buildings agrees with your recommendation, and we are pleased that your audit determined that we are in compliance with Local Law 65. DOB will continue to maintain its compliance and continue to update our training manual and procedures to ensure the accessibility of our services."

DEPARTMENT OF PARKS AND RECREATION

Audit Report on the Department of Parks and Recreation's Trees & Sidewalks Program

Audit # MH18-058A

Comptroller's Audit Library #8645

Issued: June 20, 2019

Monetary Effect: None

Introduction

The objective of this audit determined whether the Department of Parks and Recreation (DPR) has adequate controls over its Trees & Sidewalks Program to ensure sidewalks are repaired in a timely manner. The scope of the audit was July 1, 2015 through December 31, 2017.

Part of DPR's responsibility is to manage the Trees & Sidewalks Program, which seeks to repair sidewalks damaged by the roots of City trees in front of owner occupied one-, two-, and three-family homes (property tax class 1) not used for commercial purposes. The mission of the program is to preserve the integrity of the trees, address any potential tree-related safety concerns, and reduce liability of the City and owners of adjacent private property.

According to DPR's procedures, the sidewalk repair process is initiated when an individual makes a request by either calling 3-1-1, entering information into the 3-1-1 website, or entering a request into DPR's website. All requests received under the Trees & Sidewalks Program for a sidewalk inspection should be entered into DPR's Forestry Management System (ForMS) 2.0. DPR's staff should review the service request to ensure that the address is eligible for the Trees & Sidewalks Program and check ForMS 2.0 to determine whether it contains a record of any other complaints at that address. According to DPR's internal Service Level Agreement (SLA), an inspector should evaluate each eligible site within 30 days and assign a priority rating. For each sidewalk that receives a priority rating above DPR's threshold, DPR is supposed to create a repair design and subsequently generate a corresponding work order. Once DPR has a budget and a contract to complete sidewalk repairs, its procedures call for it to identify those sidewalks with work orders within a geographic area to be repaired by the contractor.

Results

This audit found that DPR had inadequate controls over its Trees & Sidewalks Program to ensure that sidewalks are repaired in a timely manner. DPR has a weekly Trees and Sidewalks Indicator Report that contains various activity and performance measures; however, it does not track the timeliness with which the sidewalks are inspected or repaired. A review of 11,392 service requests and 9,118 associated addresses found that homeowners had to wait an average of 101 days after submitting a request to have their sidewalks inspected, 71 days longer than the 30 day internal DPR SLA. Additionally, a review of 1,069 repaired sidewalks found that the average time from inspection to repair was 419 days, with the longest time for a repair taking over 11 years. DPR's data reveals that 95 percent of the sidewalk repairs were completed within 2 years and 98 percent were completed within 2.5 years. According to DPR officials, the Trees & Sidewalks Program does not have a target time frame for how long it should take for a sidewalk scoring above the priority rating threshold to be repaired following an inspection.

In addition, the audit found that no data was recorded within the inspection fields in ForMS 2.0 for 1,527 service requests (associated with 1,509 unique addresses). According to DPR, no inspection record was generated for these service requests. For many of them, the only indication that an inspection may have been performed is in the service request *Notes to Customer* field; however, there are no supporting details (e.g., inspection identification number, date, sidewalk

rating, or inspector's name) to provide a clear indication that an inspection was actually performed. This includes 143 service requests (associated with 141 unique addresses), where the *Notes to Customer* field either contained no information at all or contained information that did not pertain to the complaint.

Finally, the audit found that DPR did not consistently label service requests as duplicates when it received multiple service requests for the same address; a review of 6,446 service requests, associated with 2,706 unique addresses, each of which had two or more service requests recorded in ForMS 2.0, found that 1,494 service requests were not identified as duplicates by DPR. Of these, 187 addresses received two or more inspections. Additionally, of the 2,741 service requests in ForMS 2.0 that were reviewed and that were marked as duplicates, the auditors were unable to find additional service requests for 72 of them.

The audit made seven recommendations, including that DPR should:

- Incorporate additional timeliness metrics for the Trees & Sidewalks Program, including for inspections, into its internal management reports;
- Include a new step when completing inspections to record all relevant information in the appropriate inspection fields and to identify any address that is ineligible for the Trees & Sidewalks Program with the reason why the site is ineligible;
- Ensure that the Forestry staff performing Trees & Sidewalks inspections are fully trained on the entire process, including identifying duplicate service requests; and
- Establish a reasonable SLA target to complete sidewalk repairs after an inspection is performed and results in the site's receiving a priority rating above the threshold.

In its response, DPR agreed with five of the seven recommendations, did not directly address the recommendation that DPR include a new step when completing inspections, and will take under consideration the recommendation that DPR establish a reasonable SLA target to complete sidewalk repairs after an inspection is performed.

Audit Follow-up

DPR reported that six recommendations have been implemented and are ongoing, and the remaining recommendation to establish reasonable target dates to complete sidewalk repairs is in process. DPR reported that it is tracking inspection performance, performing regular quality controls checks, has more standardized training, and has implemented a duplicate handling procedure for service requests in the ForMS 2.0 database. The recommendation to inspect open service requests is dependent on having "the appropriate level of resources."

DEPARTMENT OF PARKS AND RECREATION

Audit Report on the Department of Parks and Recreation's Monitoring of Minority- and Woman-Owned Business Enterprise Utilization on Its Contracts

Audit # MH18-080A

Comptroller's Audit Library #8636

Issued: May 31, 2019

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department of Parks and Recreation (DPR) adequately monitors its capital project contracts to ensure that contractors are reporting the actual extent of their Minority- and Women-Owned Business Enterprise (M/WBE) utilization. The scope of this audit was Fiscal Year 2016 (July 1, 2015 through June 30, 2016) and Fiscal Year 2017 (July 1, 2016 through June 30, 2017).

Through the enactment of Local Law 1 of 2013 (LL1), the City's M/WBE Program is administered through a partnership of the Department of Small Business Services (DSBS) and the Mayor's Office of Contract Services (MOCS) working with various City agencies, including DPR, that procure goods and services. The program was created to address the disparity between the proportion of City contract awards to businesses owned and operated by members of certain ethnic and gender groups and their representation within the New York City regional market by increasing the contracting opportunities for and participation of City-certified M/WBE firms. Based on the scope of work required by the contract and the availability of certified M/WBEs, agencies determine whether a given procurement contract will be subject to an M/WBE participation goal (i.e., a percentage of the total contract dollars that must be for work to be performed by an M/WBE). When bidding on a contract with an M/WBE participation goal, a prime contractor must submit a completed *Schedule B – M/WBE Utilization Plan* (Schedule B), which lays out its intended methods for meeting the contract's M/WBE participation requirements.

In addition, LL1 requires that City agencies develop and submit an annual *M/WBE Utilization Plan* to DSBS. LL1 also requires that agency M/WBE Officers monitor their agencies' procurement activities to help ensure compliance with their utilization plans and to assess their agencies' progress toward the participation goals established in those plans.

In Fiscal Year 2017, DPR had 129 contracts valued at \$327,171,008 that were subject to LL1 M/WBE participation goals.

Results

The audit found weaknesses in DPR's M/WBE Program controls that undermine its ability to ensure that contractors are adequately being monitored and that, as a result, they are accurately reporting their M/WBE utilization. Although we found that DPR has an M/WBE Unit responsible for monitoring compliance with LL1, set the annual agency M/WBE participation goals as required, and performed the M/WBE initiatives described in its Fiscal Year 2016 and 2017 Agency M/WBE Utilization Plans, we also found weaknesses, particularly in DPR's verification of contractor-provided information that need to be addressed. Specifically, the audit found that DPR does not conduct formal reviews of the prime contractors' books and records as the contracts progress to obtain greater assurance that M/WBE subcontractors actually worked on the contracts. As a result, DPR has insufficient evidence that they confirmed the level of participation of the M/WBE subcontractors reported by prime contractors on the sampled contracts.

The review of the seven sampled DPR contracts revealed that a DPR prime contractor paid an M/WBE subcontractor \$249,631 for services in a trade for which the subcontractor had no record

of prior experience with the agency and for which the subcontractor appeared to have used a few of the prime contractor's workers. DPR credited another prime contractor for \$25,874 paid to three M/WBE subcontractors even though DPR had no supporting documents, such as payroll records and sign-in sheets, to indicate that the three M/WBEs ever worked on the contract in question.

In addition, the audit's review of the payroll reports indicated that 10 workers associated with one M/WBE prime contractor and three M/WBE subcontractors were paid a total of \$10,358 for services they reportedly performed on a DPR contract on dates for which the corresponding timesheets either did not exist or did not reflect the 10 workers' presence at the DPR job site.

The audit also found that DPR did not perform the required reviews of the City's Financial Management System (FMS) to ensure that its prime contractors were accurately reporting their payments to M/WBE subcontractors in the Payee Information Portal (PIP). Further, DPR did not verify that contracts subject to M/WBE participation goals were consistently recorded in the designated fields in FMS' Contract Goals Header (CTGH) table to help ensure the accuracy of City reports regarding the M/WBE participation percentage and the dollar amounts awarded to M/WBEs. Finally, the audit found that DPR has not developed comprehensive policies and procedures governing its administration of the M/WBE Program and does not track or maintain a central list of all contracts and subcontracts covered by LL1.

To address these issues, the audit made 10 recommendations to DPR, including the following:

- Establish procedures to confirm that subcontractors approved on a project are the ones performing the work;
- Ensure that prime contractors submit, with their payment requests, the required supporting documents, such as copies of the sign-in sheets and payroll reports for the prime contractors and subcontractors, and ensure that those documents are maintained in the Construction Division Unit's contract files;
- (a) Assign specific responsibility to designated staff members to review and compare the sign-in sheets and payroll reports that its prime contractors submit to verify that all reported payments are corroborated by the related sign-in sheets, and (b) ensure that copies of all such documents are maintained in the contract file;
- Ensure that periodic reviews are done of FMS to verify that prime contractors are documenting all payments made to subcontractors in PIP; and
- Develop its own written policies and procedures that are tailored to DPR's unique operational structure and contracting activities to foster compliance with LL1, the M/WBE Guidelines, and any other applicable Citywide guidance.

In its written response, DPR agreed with the audit's 10 recommendations, but stated that two of the recommendations pertained to procedures already in place. DPR disagreed with the audit's findings regarding the performance of formal reviews of prime contractors' books and records and the need for DPR to maintain a central list of all of its contracts involving M/WBEs.

Audit Follow-up

DPR reported that all of the audit recommendations have either been implemented and ongoing, or in the process of being implemented. DPR stated its Internal Audit has begun on-site reviews on randomly selected vendors, as well as vendors whom the agency suspects are non-compliant and has been working with the Mayor's Offices "on a number of systematic and technological upgrades" related to M/WBE data. DPR also stated that it is the process of drafting written standard operating procedures.

OFFICE OF THE PUBLIC ADVOCATE

Audit Report on Purchasing Practices of the Office of the Public Advocate

Audit # SR18-121A

Comptroller's Audit Library #8628

Issued: May 13, 2019

Monetary Effect: None

Introduction

This audit determined whether the Office of the Public Advocate (PAO) maintains adequate financial controls over purchasing practices for the Other Than Personal Services (OTPS) expenditures as required by the City's Procurement Policy Board (PPB) rules and the Comptroller's Directives. The scope of this audit was July 1, 2016 through March 30, 2018.

The Public Advocate is an elected official of the City, chosen in a City-wide election for a four-year term. The Public Advocate is responsible for reviewing and investigating complaints about City services; assessing whether agencies are responsive to the public; recommending improvements in agency programs and complaint-handling procedures; and serving as an intermediary for individuals who have encountered difficulties in obtaining assistance from City agencies. The Public Advocate also monitors the effectiveness of the City's public information and education efforts and the compliance of City officers and agencies with the New York City Charter.

To carry out the responsibilities of the office, the Public Advocate is provided with City office space and a budget appropriation to support staff and to cover the expenses of operating the office. For Fiscal Year 2017, the PAO reported total expenditures of \$3.5 million, consisting of \$3.3 million for Personal Service (PS) expenses for the salaries, wages, and fringe benefits for the PAO's 45 full-time City employees, and \$248,563 for OTPS expenses, which covered the procurement of supplies, materials, and services necessary to support agency operations.

Results

The PAO has generally implemented financial controls over many aspects of its purchasing practices, as required by the PPB rules and applicable Comptroller's Directives. However, the audit revealed instances of the PAO's noncompliance with certain aspects of those requirements. Specifically, for six of the seven out-of-town trips we reviewed, the PAO did not require its staff to submit requests for travel approval prior to making the travel arrangements; for five of the trips, the PAO also processed payments for hotel lodging that exceeded the maximum allowable General Services Administration (GSA) rates; and for one trip, the PAO incorrectly paid hotel occupancy and sales tax for its staff's lodging within New York State, all of which was contrary to Comptroller Directive #6, *Travel, Meals, Lodging, and Miscellaneous Agency Expenses*. In addition, in reviewing the PAO's records of certain expenses incurred for the Public Advocate's individual travel and lodging, we found no evidence that Comptroller's Directive #6 had been used as a guide, which is the use the directive prescribes for certain elected officials, including the Public Advocate, who are not personally restricted by its requirements. We also found that the PAO charged the incorrect budget object code for 38 purchases totaling \$26,774 and did not always record Imprest Fund account transactions or maintain the account checkbook in accordance with the standards established by Comptroller's Directive #3, *Administration of Imprest Funds*.

Based on these findings, the audit made 11 recommendations to the PAO, including that it should:

- Ensure that properly- and timely-completed Requests for Approval for staff's out-of-town travel are obtained prior to travel commencing and that the approvals are documented in

the appropriate travel expense records before approving payment of staff's expenses related to travel and conference-attendance.

- Obtain proper approval from PAO management before approving or paying a lodging charge for an employee at a rate that exceeds the applicable GSA rate.
- Ensure that the Tax Exemption Certificates are prepared and provided for the PAO's staff lodging within New York State.
- Use Comptroller's Directive #6 as a guide on the travel expenses related to the Public Advocate.
- Ensure that OTPS purchases are charged to the correct object code in accordance with Comptroller's Directive #24, *Agency Purchasing Procedures and Controls*.

In its response, the PAO agreed with the report's findings and recommendations and said it has "adopted necessary procedures" to implement the recommendations.

Audit Follow-up

The PAO reported that all recommendations have been implemented.

QUEENS ECONOMIC DEVELOPMENT CORPORATION

Audit Report on the Financial and Operating Practices of the Queens Economic Development Corporation

Audit Number: FN19-067A

Comptroller's Audit Library #8635

Issued: May 22, 2019

Monetary Effect: None

Introduction

The objective of the audit was to determine whether the Queens Economic Development Corporation (QEDC) maintained adequate controls over its fiscal operations, complied with internal policies and procedures, by-laws and applicable City and State rules and regulations, and expended City funds in accordance with its City contracts. The scope of this audit was Fiscal Year 2017 (July 1, 2016 through June 30, 2017).

The QEDC was established as a not-for-profit corporation with the mission to promote the creation and retention of jobs in the Borough of Queens. The QEDC's Board of Trustees (the Board) oversees the organization as its governing body. The QEDC's operations are guided by internal policies and procedures, and the QEDC must also comply with the reporting and other requirements detailed in its funding agreements with government organizations.

For Fiscal Year 2017, the QEDC reported revenue totaling \$1,921,408, including \$472,551 it received from the City through six agreements with the Department of Small Business Services and the Department of Youth and Community Development. In addition to its City funding, the QEDC receives funding from State and federal agencies and generates additional revenue from program fees, investment income from its rental property, and interest income.

Results

The audit found that the QEDC provided the required programs and deliverables as set forth in its City agreements. However, the audit found that the QEDC did not maintain adequate controls or enforce existing controls over its timekeeping, purchasing, and other fiscal activities. As a result, the audit was unable to determine whether the QEDC accurately allocated its expenses to City programs and whether the amount of the City's reimbursement was appropriate.

In addition, the QEDC did not always adhere to its own by-laws and written policies in multiple areas of its operations. Moreover, the audit found that the Board failed to maintain documentation to support its assessment of the Executive Director's performance; failed to have its members complete and submit annual written disclosure statements identifying any conflicts and potential conflicts of interest; and failed to hold the minimum number of Board meetings in accordance with the QEDC's by-laws.

The audit made 10 recommendations to the QEDC and its Board, including that QEDC should:

- Strengthen the organization's internal controls.
- Maintain proper documentation for all petty cash reimbursements.
- Ensure that all consulting services payable with corporate funds are acquired and documented with current, written contracts with clear deliverables, payment terms, service periods, and other important terms.
- Ensure that all consultant contracts that require renewal are timely submitted to the Board for review and approval.

- Ensure that sufficient documentation is maintained to appropriately support the QEDC's employment decisions.

And that the Board should take the following measures to strengthen governance of the organization:

- Review consultant contracts annually, on a fiscal year basis, or prior to renewal whichever comes first, in accordance with the by-laws.
- Ensure that the minimum number of Executive Committee Meetings and Regular Meetings is conducted each year.
- Conduct formal, documented reviews of the Executive Director's performance and ensure that any and all associated personnel activity is adequately documented and supported.
- Ensure that all Board members, prior to initial election and annually thereafter, complete, sign, and submit the required written statement for the disclosure of any conflicts and potential conflicts of interest.
- Ensure that its conflict of interest policy meets the requirements of the Not-for-Profit Corporation Law, the QEDC Board should review, with assistance of counsel, the current statute and the most recent public guidance document[s] issued by the New York State Attorney General's Office.

In its response, the QEDC agreed to implement all of the audit's recommendations.

Audit Follow-up

QEDC reported that 7 of the 10 recommendations are implemented, the recommendation to strengthen internal controls has been partially implemented, and the remaining 2 recommendations to revise the current HR policy and to review QEDC's conflict of interest policy are in process.

DEPARTMENT OF SANITATION

Audit Report on the Security Controls at the New York City Department of Sanitation over Its Computer Systems

Audit # SI18-115A

Comptroller's Audit Library #8623

Issued: April 30, 2019

Monetary Effect: None

Introduction

This audit determined whether the New York City Department of Sanitation (DSNY) had adequate critical system security and access controls in place to protect the information in its computerized environment. The scope of this audit was March 2018 through November 2018.

DSNY is the world's largest sanitation department, collecting more than 10,500 tons of residential and institutional garbage and 1,760 tons of recyclables every day. DSNY also clears litter, snow and ice from some 6,500 miles of streets, removes debris from vacant lots, and clears abandoned vehicles from City streets. The Department has a workforce of nearly 10,000 employees and utilizes approximately 6,000 vehicles to fulfill its critical mission.

As part of its operations, DSNY uses 136 computer applications, and has identified 10 of them as critical. This audit examined those 10 critical applications and 10 other randomly selected non-critical applications. DSNY describes critical applications as "applications that are core to the operation of a business, and need to be operating properly whenever the business is operating. Failure or disruption of a critical system will result in serious impact or failure of the business operations."

Results

The audit found that DSNY has implemented controls for application access and data protection, and has implemented security controls to protect its computerized environment. However, we found weaknesses in certain access and security controls. Specifically, with regard to access controls, DSNY did not deactivate or disable the application user accounts of 583 former or on-leave employees. The audit also found weaknesses in application security controls including: use of generic login IDs; use of passwords that do not expire after 90 days; use of passwords that do not comply with password length and complexity rules; use of an application that does not lock out after consecutive failed logons; and the use of an insecure network protocol in web-based applications.

Further, we found that the hand-held devices use unsupported hardware and software, and store unencrypted information in a removable memory card. In addition, we found that one critical application stores scanned documents without protection. Further, we found that the agency has not conducted vulnerability scans on three critical applications, and the network vulnerability scans it has run produce reports that are unreliable. Lastly, we note that DSNY has fully implemented only two out of seven recommendations from a security assessment it obtained from a third-party vendor in 2016.

The audit made the following 12 recommendations to DSNY:

- Immediately disable former and inactive employees' user accounts in all of its applications and implement procedures to ensure that going forward frequent periodic reviews are conducted to promptly identify and disable the application user accounts of former and inactive employees.
- Remove all generic logins from its application and replace them with unique user logins, each of which identifies and is issued only to an individual employee or other authorized user.

- Update three applications to comply with DoITT's 90-day password expiration requirement.
- Comply with DoITT's Password Policy to ensure that passwords that provide access to its applications meet the prescribed standards for length (minimum-number-of characters) and complexity.
- In accordance with DoITT standards, ensure that user accounts are locked and remain locked for a minimum of 15 minutes after five sequential invalid login attempts.
- Complete the roll-out of the new hand-held devices and decommission old ones, as planned, to address the security risks posed by the use of outdated and unsupported hardware and software from the old hand held devices in use as of the date of this report.
- Ensure that data encryption and security features are enabled in all new hand-held devices to protect the data they store and transmit.
- Ensure all web-based applications utilize the secure HyperText Transfer Protocol Secure (HTTPS).
- Ensure all scanned documents are protected with encryption.
- Periodically conduct necessary vulnerability scans of critical applications, address any vulnerabilities found, and conduct a follow up scan to confirm vulnerability remediation, as directed in DoITT's Vulnerability Management Policy.
- Test all vulnerability scanning tools to assess the reliability of the scanning results, and correlate the results from vulnerability scanning tools with the output of other security tools, as recommended by the National Institute for Standards and Technology.
- Ensure that the third-party vendor recommendations made in the 2016 security assessment report are implemented.

In its response, DSNY generally agreed with 7 of the 12 recommendations and partially agreed with 2 recommendations. At the same time, DSNY took issue with some findings in this report. However, DSNY stated, "The audit report identified weakness that need to be addressed to protect the information in DSNY's computerized environment. We will continue working to improve our system security and access controls and to incorporate your recommendations where practical."

Audit Follow-up

DSNY reported that four recommendations have been implemented and the remainder of the recommendations are in process.

DEPARTMENT OF SMALL BUSINESS SERVICES

Audit Report on the Administration of the Customized Training Program by the Department of Small Business Services

Audit #: FP18-105A

Comptroller's Audit Library #8629

Issued: May 16, 2019

Monetary Effect: Potential Revenue: \$18,945

Introduction

The audit examined whether the Department of Small Business Services (DSBS) adequately ensured that Customized Training Program (CTP) awards were issued to eligible businesses and that the businesses were reimbursed for allowable costs in accordance with the CTP Guidelines, CTP agreements, and Comptroller's Directive #1. The audit covered the scope period of Fiscal Year 2017 (July 1, 2016 through June 30, 2017).

DSBS, in partnership with the Workforce Development Corporation (WDC), offers a program known as the CTP, which reimburses businesses for up to 70 percent of eligible training costs. For our scope period of Fiscal Year 2017, DSBS processed 25 CTP applications, issued 20 awards and entered into agreements with 8 businesses for a combined total maximum award of \$835,408. In addition, during Fiscal Year 2017, 16 businesses completed their training programs and had their CTP awards closed out for a total reimbursement of \$538,120.

Results

The audit found that DSBS approved CTP awards for businesses that met the eligibility criteria. In addition, DSBS reimbursements did not exceed the maximum award values specified in the businesses' CTP agreements; and the reimbursements paid were for allowable types of training and allowable training costs.

However, our audit found that DSBS improperly reimbursed businesses for certain training expenses. For 12 of those 16 awards which closed out during Fiscal Year 2017, DSBS overpaid eight businesses a total amount of \$28,977. We also found that at the same time, DSBS underpaid four businesses a total of \$517. We found that improper reimbursements occurred because Project Managers only spot-checked reimbursements request, did not ensure that appropriate documentation was submitted for all reimbursement request, and incorrectly calculated reimbursements. Lastly, peer and supervisory personnel responsible for reviewing and approving reimbursements request and payments did not detect and correct documentation and calculation deficiencies.

Our audit also found DSBS failed to consistently conduct required site visits to ensure that businesses provided appropriate training. Specifically, we found that DSBS did not conduct site visits for 3 of the 16 businesses whose awards closed out during Fiscal Year 2017. DSBS provided documentation asserting that they could not conduct the site visit for one business that received \$740, yet did not properly document why site visits were not conducted for two other business, which received combined reimbursement payments totaling \$34,381.

Further, we found that DSBS did not properly conduct, document, or consider the results of background checks before approving awards to businesses. Specifically, the DSBS Project Manager did not check whether ten businesses had OSHA violations and did not run a LexisNexis report for two other businesses. In addition, DSBS did not consider the results of its due diligence process (to the extent it was conducted) for of the 25 applications. Further, DSBS' due diligence process found that four applicants had outstanding liens ranging from \$225 to \$6,683. For the 15 applications

where DSBS did not properly conduct and/or consider the results of due diligence, DSBS awarded 11 businesses a combined maximum amount of \$953,563.

Finally, DSBS does not have written policies and procedures for administering the CTP. Although DSBS stated that it had formal written operating procedures in its Directive #1 *Financial Integrity Statement and Checklist* for Calendar Year 2017, we found that DSBS does not have formal written operating procedures for the administration of the CTP.

The report made the following seven recommendations to DSBS:

- Recoup combined overpayments of \$28,977 made to eight businesses and pay combined underpayments of \$517 to four businesses;
- Ensure that Project Managers request and review supporting documentation for all training expenses;
- Ensure that peer and supervisory personnel fully review reimbursement packages and payment requests to verify that they are adequately supported and correctly calculated;
- Establish formal written due diligence operating procedures for the CTP unit;
- Ensure that supervisory personnel monitor and track staff to verify that they properly conduct and document the due diligence process and communicate the results of the due diligence to appropriate personnel before award consideration;
- Track site visits to ensure that Project Managers conduct one or more site visits for each award; and
- Develop written policies and procedures, communicate them to staff, and train staff on their responsibilities for conducting the due diligence process, evaluating applications, granting awards, conducting site visits, and reviewing and approving reimbursement requests.

In its response, DSBS agreed with six recommendations and did not directly address the remaining recommendation. DSBS stated that it “will continue to explore ways to improve the CTP and will utilize this report as part of that work. DSBS is thankful for the guidance and assistance provided by the Comptroller’s office during this process.”

Audit Follow-up

DSBS reported that five recommendations have been implemented, one recommendation is in process, and the remaining recommendation has been partially implemented. After further review, DSBS has determined that there was an overpayment of \$18,945 and an underpayment of \$176. DSBS has contacted the ten businesses for reimbursement of the \$18,945.

DEPARTMENT OF TRANSPORTATION

Letter Report on the Department of Transportation's Administration of the Collection of Cash Revenue from Parking Meters

Audit # FM18-137AL

Comptroller's Audit Library #8640

Issued: June 14, 2019

Monetary Effect: None

Introduction

This audit was conducted to determine whether the Department of Transportation (DOT) had adequate controls in place over the collection of cash revenue from City parking meters. The scope of this audit was from July 1, 2016 to September 1, 2018.

DOT administers on-street multi-space parking meters provided by Parkeon, a DOT contractor. Parkeon also provides DOT access to its proprietary reporting software, which communicates wirelessly to the meters. These parking meters are all configured as pay-and-display, are solar-powered, and accept coins (quarters and dollar coins), credit cards, and NYC Parking Cards (City-issued prepaid cards). This audit focused on the collection, counting, and tracking of cash revenue from the parking meters, an operation administered by DOT.

DOT reported approximately \$214 million in parking meter revenues in Fiscal Year 2017 and \$228 million in Fiscal Year 2018. These figures include cash revenue collected by DOT and electronic payments collected by DOF. The percentage of cash revenue in relation to total parking meter revenues is decreasing—from 27 percent in Fiscal Year 2017 to 23 percent in Fiscal Year 2018.

Results

The audit found that, overall, DOT properly administered the cash revenue collection from the City's parking meters. Specifically, the audit found that DOT has adequate controls over the collection, counting, and depositing of its cash revenue. The audit also found, however, a 3 percent discrepancy between the total revenue that DOT's Counting House software reported for our test period and the total of the corresponding meter receipts. DOT was able to generate reports at our request that adequately explained the largest discrepancies, providing reasonable assurance that the revenue was properly accounted for. However, the audit found reporting discrepancies in 2,621 of the 3,604 meters (74 percent) sampled, which the audit attributes to deficiencies in Parkeon's meter reporting software.

According to the information provided by DOT, the justification for these discrepancies was the result of mechanical issues with the parking meters that result, in part, in unplanned meter resets when meters that contain money are repaired. However, based on the documentation provided by DOT, auditors were only able to identify 63 of the 2,621 sampled meters (2 percent) with discrepancies to have been positively identified by DOT as having incurred mechanical issues in the preceding 45 days. Therefore, the audit could not conclude with reasonable assurance that all such discrepancies can be attributed exclusively to mechanical issues. Additionally, meter resets should not result in a complete loss of prior revenue data in Parkeon's reporting software, and such failure to maintain what should be archived data also speaks to deficiencies with the software or with its use.

The audit also found that, in 6 out of 33 instances sampled, the Drivers and Collectors Cable Signature Sheet forms were incomplete. On this form, collectors are required record the custody and use of the cables on which parking meter keys are attached. However, on further review auditors did not identify any discrepancies regarding DOT's collection from the specific meters

associated with the irregularities in the six forms. The audit further found that DOT has sufficient compensating controls in place to mitigate its failure to consistently complete this type of form.

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

- Ensure that all necessary forms are adequately completed and signed as required; and
- Require Parkeon to optimize the parking meters' software to ensure a greater level of reliability of the financial reporting.

In its response, DOT partially agreed with the first recommendation, stating that it has already strengthened controls to prevent such deficiencies from occurring. DOT disagreed with the second recommendation, stating that reporting discrepancies are caused by mechanical failures, not Parkeon's software.

Audit Follow-up

DOT reported that the recommendation to ensure that all necessary forms are adequately completed is in process, but continues to disagree and will not implement the remaining recommendation concerning Parkeon software.

SECTION II

**NON-GOVERNMENT AUDITS
AND
SPECIAL REPORTS**

CLAIMS

During Fiscal Year 2019, reports were issued on claims filed against the City. The analyses accepted amount for those claims totaled: \$248,068. This resulted in a potential cost avoidance of \$9,774,929 as shown below:

Total Claim Amount	\$10,022,997
Less: Analyses Accepted Amount	\$248,068
Potential Cost Avoidance	\$9,774,929

***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 four claims follows:

REPORT NUMBER	CLAIMANT	DATE ISSUED	CLAIM AMOUNT	ANALYSES ACCEPTED AMOUNT	DISPOSITION SETTLEMENT AMOUNT
SR18-135S	Kings Hotel, Inc.	9/21/2018	*	*	*
SR19-081S	iHeart Media, Inc.	12/19/2018	*	*	*
SR19-084S	Global Leadership Foundation Preschool	1/30/2019	*	*	*
SR19-099S	Custom Computer Specialists, Inc.	5/1/2019	*	*	*
	FISCAL YEAR 2019 TOTALS		\$10,022,997	\$248,068	\$9,774,929

MULTI-AGENCY

Audit Report on the Compliance of Port Imperial Ferry Corporation with Its Lease Agreement for Pier 79

Audit Number: FN18-140A

Comptroller's Audit Library #8648

Issued: June 26, 2019

Monetary Effect: Actual Revenue: \$77,384 (Includes \$18,885 remitted before the audit was concluded and \$58,499 remitted after the audit was concluded)

Potential Revenue: Not available (EDC is in the process of determining additional rent due for the period not covered by the scope period)

Introduction

The objectives of the audit were to determine whether Port Imperial Ferry Corporation (PIFC) properly reported all revenue, made accurate and timely payments, and complied with other major requirements of its lease agreement such as insurance coverage and payment of water and sewer charges; and to determine whether the New York City Department of Transportation (DOT) and the New York City Economic Development Corporation (EDC) had proper oversight over the Lease. The scope of this audit was Calendar Years 2017 and 2018 (January 1, 2017 through December 31, 2018).

On April 16, 2002, New York City (the City), through DOT, entered into a 10-year lease agreement (the Lease) with PIFC to operate and manage the West Midtown Ferry Terminal and to provide commuter ferry services at Pier 79. PIFC is required to remit to the City several types of rent payments relating to two of its activities—the commuter ferry operation and the terminal operation. PIFC is also required to submit to the City (1) a quarterly revenue statement (Revenue Report) signed and verified by a PIFC officer; and (2) an annual Revenue Report and certified financial statements, on a cash basis, within 120 days after the end of each lease year.

EDC is the administrator of the Lease and as such bills and collects the fees due to the City. According to EDC's records, PIFC paid \$870,046 in Base Rent and Percentage Rent during Calendar Years 2017 and 2018.

Results

The audit found that PIFC maintained the required insurance coverage and paid the applicable water and sewer charges on time in accordance with its Lease. However, PIFC underreported the revenue generated through its commuter ferry and terminal operations to the City, misclassified certain revenue, and did not pay the required rents on time. In connection with those inaccuracies, underpayments, and late payments, we found that, as of February 28, 2019, PIFC owed a total of \$70,769 to the City for additional Percentage Rent, overdue rents, and associated late charges. PIFC remitted the \$18,885 referred to in the report to EDC on February 20, 2019, which reduced the outstanding balance of our assessment of the additional Percentage Rent owed by PIFC to \$51,679. In addition, PIFC has agreed to pay the City an additional \$4,297 for the Belford Route and \$3,550 for the Vessel Charter landing rights.

In addition, the audit found that EDC: (1) did not promptly and accurately calculate the rate increases on Base Rent every fifth year as required under the Lease; (2) did not credit the correct accounts for certain payments PIFC made; (3) incorrectly calculated late charges; and (4) inappropriately waived \$5,597 in Base Rent and late charges. As a result, at least \$44,075 of the City's revenue, while ultimately received, was not received timely. In addition, EDC did not implement procedures to verify the accuracy of the reports submitted by PIFC. As a result, EDC was unable to determine whether the ridership information provided by PIFC was accurate.

The audit made six recommendations to PIFC:

- Remit \$70,769 for additional Percentage Rent, overdue rent and late charges that it still owes the City for Calendar Years 2017 and 2018.
- Include ticket revenue generated from all of its commuter ferry routes departing from the Terminal, including Belford Route and the BFC commuter service routes, when calculating Percentage Rent for the commuter ferry operation.
- Properly classify terminal revenue in its general ledger in order to accurately calculate the Percentage Rent due.
- Accurately report all revenue received from the terminal operation when calculating the Percentage Rent.
- Include all additional rent payments received from its sub-leases for Pier 79 when calculating Percentage Rent due.
- Ensure timely payments to the City to avoid late payment charges.

Further, the audit made eight recommendations to EDC:

- Ensure that PIFC remits the amount of \$70,769 and all overdue rents, additional Percentage Rent and late charges to the City.
- Review and calculate the total amount PIFC owes the City from understated revenue for prior periods not covered in this audit in accordance with the Lease terms.
- Ensure Base Rent increases are promptly and accurately computed and billed to PIFC.
- Ensure that PIFC payments are credited to the appropriate account to properly reflect the payments received.
- Calculate late charges in accordance with the Lease requirements and ensure that PIFC remits the amounts as required by the Lease.
- Ensure that there is proper justification and authorization before waiving any fees and charges due to the City.
- Implement review procedures to verify the accuracy and completeness of the information contained in PIFC's Revenue Reports to ensure all revenue is included in accordance with the Lease.
- Review the terms of the Lease to effectively administer its requirements.

In its response, PIFC generally agreed to implement the six recommendations addressed to PIFC. In its written response, PIFC stated, “[w]e have reviewed and made all necessary changes in both accounting and policies and procedures to insure all errors are avoided in the future calculations of the Percentage Rent.”

EDC generally agreed with seven recommendations but disagreed with certain aspects of three of these recommendations. Specifically, EDC did not agree to collect the full amount of late charges assessed by the audit from PIFC; disagreed that it had incorrectly assessed late charges; and disagreed that it did not have justification for waving late charges and Base Rent. For the remaining recommendation, EDC stated that it disagreed with any assertion that it has not effectively administered the Lease.

Audit Follow-up

PIFC reported that it has implemented five recommendations and partially implemented one recommendation stating that \$54,437 in additional rent and \$4,062 in late charges were remitted.

EDC reported that it has implemented seven recommendations and partially implemented one recommendation by collecting \$54,437 in additional rent and \$4,062 in late charges from PIFC, in addition to the \$18,885 remitted by PIFC to EDC on February 20, 2019 for a total of \$77,384, which is \$12,270 less in late charges than what was recommended in the audit.

DEPARTMENT OF PARKS AND RECREATION

Letter Audit Report on the Compliance of Alley Pond Driving Range, Inc. with Its License Agreement with the New York City Department of Parks and Recreation for the Alley Pond Golf Center

Audit # FM18-109AL
Comptroller's Audit Library #8607
Issued: October 30, 2018
Monetary Effect: None

Introduction

The objective of this audit was to determine whether Alley Pond Driving Range, Inc. (Alley Pond) properly calculated its gross receipts and license fees due to the City, paid the license fees on time, and complied with other major requirements of its license agreement such as insurance coverage, security deposit, utility charges, and capital improvements. The scope of this audit was Operating Year 2017 (November 1, 2016 through October 31, 2017).

On October 13, 2010, the New York City Department of Parks and Recreation (DPR) granted Alley Pond a 15-year license agreement to renovate, operate, and maintain the golf driving range and develop or renovate, operate, and maintain the clubhouse and ancillary facilities at the Licensed Premises at 232-01 Northern Boulevard in Alley Pond Park.

The Alley Pond Golf Center offers a full driving range, a miniature golf course, a pro shop, a snack bar and a restaurant known as the Sports Bar and Grill. DPR is responsible for monitoring the terms of the license agreement. The license agreement required that Alley Pond pay the higher of the minimum annual fee of \$1,200,000 or \$1,000,000 plus 25 percent of gross receipts in excess of \$2,500,000 per annum. Alley Pond reported total gross receipts of \$2,190,453 for Operating Year 2017 and made payments to the City of \$1,200,000 for the minimum annual license fees.

Results

The audit found that, overall, Alley Pond properly recorded and reported to DPR its gross revenues, properly calculated license fees due, paid those fees in a timely manner to the City and completed capital improvements as required. However, the audit also found that Alley Pond did not use pre-numbered contracts for special events, a control measure recommended by an audit previously conducted by DPR, and did not maintain an event calendar book for Operating Year 2017, another important element of an effective internal control system. The absence of such controls can increase the risk of unreported revenue generated from the activities in question.

In addition, the audit found that Alley Pond's Sports Bar and Grill point-of-sale system payment reports do not reflect zero-dollar transactions to ensure the proper accounting of transactions. This issue was unknown to Alley Pond prior to it being uncovered by our audit. Accordingly, it appears that a closer management review of entries in that system is warranted.

The audit recommended that Alley Pond should:

- Ensure that all contracts are sequentially pre-numbered and that an event calendar is maintained.
- Strengthen its internal controls over the Sports Bar and Grill's operations by ensuring that its management staff properly reviews and approves all transactions periodically to verify that all order numbers are accounted for and are accurately reported in its books and records and in its filings with the City.

In its response, Alley Pond generally agreed with the recommendations and described the steps it has taken and will take to implement them. DPR stated in its response that it understood that Alley Pond had agreed to implement the audit recommendations and that DPR also had followed up with Alley Pond in writing on these matters.

Audit Follow-up

Alley Pond reported that both recommendations have been implemented.

WELFARE FUNDS

CONFIDENTIAL INVESTIGATION

The Research & Investigations Unit of the Audit Bureau completed a preliminary investigation that was referred on March 29, 2019.

WELFARE FUNDS

Analysis of the Financial and Operating Practices of Union-Administered Benefit Funds with Fiscal Years Ending in Calendar Year 2016

Audit #SR18-108S

Comptroller's Audit Library #8620

Issued: March 5, 2019

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 90 of the welfare, retiree, and annuity funds whose fiscal years ended in Calendar Year 2016. These funds received approximately \$1.24 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.

The report contained 11 recommendations to address the above weaknesses, including that:

- 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 ensure that their funds maintain sufficient reserves to guard against insolvency.

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

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and Not Implemented*	# of Recommendations Not Responsive
Brooklyn Borough President's Office (Controls over Its Inventory of Computers and Related Equipment)	MD18-100A	4	4			
Staten Island Borough President's Office (Procurement and Discretionary Grant Practices)	FK19-054A	17	17			
Department of Buildings (Controls over Field Inspectors)	MD18-078A	13	10		3	
Department of Buildings (Controls over the Inspection of Amusement Devices)	MD18-104A	18	15	3		
Business Integrity Commission (Follow-up on Billing and Collection of Licensing and Registration Fees)	FP18-141F	6	4			2
Administration for Children's Services (Monitoring of the Screening of Personnel by Contracted Child Care Centers)	ME17-072A	13	10			3
Administration for Children's Services (Certification Process of Foster Parents)	MG18-055A	4	3		1	
CUNY - Kingsborough Community College (Letter Report on Controls over Student Activity Fees)	MG19-075AL	1	1			
Department of Citywide Administrative Services (Development and Implementation of the Archibus System}	SI19-059A	14	8	1	5	
Manhattan Community Boards (Inventory Practices over Office Equipment at the Twelve Manhattan Community Boards)	SR19-077A	72	48			24
Staten Island Community Boards (Letter Report on the Office of Equipment Inventory Practices)	SR19-076AL	6	6			
Department of Conflicts of Interest Board (Controls over Inventory of Computers and Related Equipment)	MD19-083A	10	10			
Department of Consumer and Worker Protection (Enforcement of New York City Earned Income Tax)	ME18-070A	21	19		1	1
Board of Correction (Purchasing Practices)	FN19-056A	7	7			
Department of Correction (Controls over Commissary Operations)	SR18-083A	5	4		1	
District Attorney's Office, Richmond County (Special Letter Report on Questionable Payments)	FK19-071SL	1	1			
Department of Education (Travel and Conference Expenses)	FN17-102A	16	15	1		
Department of Education (Letter Report on the Department of Education's Controls over the Background Investigations of Contracted Vendors' Employees and Consultants)	MJ18-057AL	6	5		1	
Department of Environmental Protection (Access Controls over Its Computer Systems at the Bureau of Water and Sewer Operations)	SI19-061A	16	15		1	
Department of Environmental Protection (Billing of Hotels for Water and Sewer Operations)	SR18-076A	5	4	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 Not Implemented*	# of Recommendations Not Responsive
Department of Finance (Letter Report on the Administration of the Senior Rent Increase Exemption Program)	MG18-097AL	1	1			
Department of Finance (Access Controls over Its Computer Systems)	SI18-119A	25	25			
Department of Health and Mental Hygiene (Oversight of Universal Pre-Kindergarten Group Child Care Centers)	MG18-071A	5	5			
Department of Housing Preservation and Development (Controls over the Prequalification and Awarding of Open Market Orders to Prequalified Vendors for Its Emergency Repair Program)	MD18-079A	21	19		2	
Department of Housing Preservation and Development (Monitoring of the Affordable Housing Lottery's Compliance with Eligibility Guidelines)	SR17-135A	3	2		1	
Department of Housing Preservation and Development (Letter Report on the Billing and Collection of Funds Issued through the Alternative Enforcement Program)	SR18-114AL	2	2			
Human Resources Administration (Controls over the Safety and Habitability of Apartments for Families Receiving Rental Assistance)	MG18-098A	5	2	1	2	
Department of Information Technology and Telecommunications (Letter Report on the Installation of LinkNYC Kiosks in New York City as Provided by CityBridge, LLC Phase II)	SZ19-055AL	2	2			
Metropolitan Transportation Authority (Letter Report on the Telecommunication Services on Bronx Buses, Phase I)	SZ19-074AL	1	1			
Department of Health and Mental Hygiene (Letter Report on Local Law 25)	SZ19-114AL	1	1			
Department of Environmental Protection (Letter Report on Local Law 25)	SZ19-115AL	1	1			
Department of Veterans' Services (Letter Report on the Compliance with Local Law 25)	SZ19-116AL	1	1			
Department of Consumer Affairs (Compliance with Local Law 30)	SZ18-131A	1	1			
Department of Buildings (Compliance with Local Law 30)	SZ18-130A	2	2			
New York City Emergency Management (Compliance of Local Law 30)	SZ18-129A	1	1			
Department of Consumer Affairs (Letter Report on the Compliance with Local 65)	SZ18-127AL	1	1			
Department of Buildings (Letter Report on the Compliance with Local Law 65)	SZ18-126AL	1	1			
Department of Parks and Recreation (Trees & Sidewalks Program)	MH18-058A	7	7			

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and Not Implemented*	# of Recommendations Not Responsive
Department of Parks and Recreation (Minority-and Women-Owned Business Enterprise Utilization of Its Contracts)	MH18-080A	10	10			
Office of the Public Advocate (Purchasing Practices)	SR18-121A	11	11			
Queens Economic Development Corp. (Financial and Operating Practices)	FN19-067A	10	9	1		
Department of Sanitation (Security Controls over Its Computer Systems)	SI18-115A	12	12			
Department of Small Business Services (Administration of the Customized Training Program)	FP18-105A	7	6	1		
Department of Transportation (Letter Report on the Collection of Cash Revenue from Parking Meters)	FM18-137AL	2	1		1	
Economic Development Corporation (Compliance of Port Imperial Ferry Corporation for Pier 79)	FN18-140A	14	12	2		
Department of Parks and Recreation (Letter Report on Compliance of Alley Pond Driving Range, Inc. with Its License Agreement)	FM18-109AL	2	2			
TOTAL	46	404	344	11	19	30

Recommendation Status By Agency

Agency	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and Not Implemented*	# of Recommendations not Responsive	% of Recommendations Implemented*
Administration for Childrens' Services	17	13		1	3	76%
Board of Correction	7	7				100%
Brooklyn Borough President's Office	4	4				100%
Business Integrity Commission	6	4			2	67%
CUNY - Kingsborough Community College	1	1				100%
Department of Buildings	34	28	3	3		82%
Department of Citywide Administrative Services	14	8	1	5		57%
Department of Conflicts of Interest Board	10	10				100%
Department of Consumer and Worker Protection (Formerly Consumer Affairs)	23	21		1	1	91%
Department of Correction	5	4		1		80%
Department of Education	22	20	1	1		91%
Department of Environmental Protection	22	20	1	1		91%
Department of Finance	26	26				100%
Department of Health and Mental Hygiene	6	6				100%
Department of Housing Preservation and Development	26	23		3		88%
Department of Information Technology and Telecommunications	2	2				100%
Department of Parks and Recreation	19	19				100%
Department of Sanitation	12	12				100%
Department of Small Business Services	7	6	1			86%
Department of Transportation	2	1		1		50%

Recommendation Status By Agency

Agency	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and Not Implemented*	# of Recommendations not Responsive	% of Recommendations Implemented*
Department of Veterans' Services	1	1				100%
District Attorney's Office, Richmond County	1	1				100%
Economic Development Corporation	8	7	1			88%
Human Resources Administration	5	2	1	2		40%
Manhattan Community Boards	72	48			24	67%
Metropolitan Transportation Authority	1	1				100%
New York City Emergency Management	1	1				100%
Office of the Public Advocate	11	11				100%
Port Imperial Ferry Corporation	6	5	1			83%
Queens Economic Development Corp.	10	9	1			90%
Staten Island Borough President's Office	17	17				100%
Staten Island Community Boards	6	6				100%
Total Agencies = 32	404	344	11	19	30	85%
Percentage of Recommendation Status		85.1%	2.7%	4.7%	7.4%	

SECTION IV

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