



City of New York

OFFICE OF THE COMPTROLLER

Scott M. Stringer
COMPTROLLER



MANAGEMENT AUDIT

Marjorie Landa

Deputy Comptroller for Audit

**Audit Report on the Department of
Homeless Services' Oversight of
Contractors Hired to Assist Individuals
and Families Displaced by Hurricane
Sandy**

MJ13-117A

July 16, 2014

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, NY 10007

SCOTT M. STRINGER
COMPTROLLER

July 16, 2014

Dear Residents of the City of New York:

My office has audited the Department of Homeless Services (DHS) to determine whether it established and maintained adequate internal controls to enable it to oversee and monitor the contractors hired on an emergency basis following Hurricane Sandy. Such controls ensure that the contracted services were provided and that the contractors complied with applicable laws and regulations. We perform audits such as this as a means of increasing accountability and ensuring that contractors provide goods and services in accordance with their agreements.

This audit disclosed weaknesses in DHS's oversight and controls over its emergency contracts. DHS did not have formal procedures for the oversight and monitoring of emergency contracts nor did it have sufficient evidence of its oversight and monitoring activities for the contracts that were the subject of the audit. In addition, DHS personnel did not adequately review or check invoices and supporting documentation for accuracy prior to payment. Finally, emergency contract managers did not perform satisfaction assessments of shelter clients as required by the City's Procurement Policy Board Rules.

To address these weaknesses, the audit recommended that DHS ensure that it has clearly defined policies and operating procedures in place to address the oversight and monitoring of emergency contracts; establish standardized minimum requirements for emergency contract managers to document and log their monitoring activities; and ensure that it requires contract managers to periodically interview or survey clients or their families to assess their satisfaction with services provided by the vendors of emergency contracts.

The results of the audit have been discussed with DHS officials, and their comments have been considered in preparing this report. Their complete written response is attached to this report.

If you have any questions concerning this report, please email my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Scott M. Stringer", with a long horizontal line extending to the right.

Scott M. Stringer

Table of Contents

AUDIT REPORT IN BRIEF	1
Audit Findings and Conclusions	1
Audit Recommendations.....	1
Agency Response.....	2
INTRODUCTION	3
Background	3
Objective.....	3
Scope and Methodology Statement.....	4
Discussion of Audit Results with DHS	4
FINDINGS AND RECOMMENDATIONS	5
Lack of Formal Procedures for Oversight of Emergency Contracts	5
Recommendations	7
Additional Weaknesses in DHS's Controls and Monitoring Activities	7
Inadequate Evidence of Monitoring Activities.....	7
Recommendation.....	9
Inadequate Bases for the Certifications of Vendor Invoices	9
Recommendations	11
Client Satisfaction Not Assessed	12
Recommendation.....	12
DETAILED SCOPE AND METHODOLOGY.....	13
APPENDIX	
ADDENDUM	

**THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
MANAGEMENT AUDIT**

**Audit Report on the Department of Homeless Services'
Oversight of Contractors Hired to Assist Individuals and
Families Displaced by Hurricane Sandy**

MJ13-117A

AUDIT REPORT IN BRIEF

This audit was conducted to determine whether the Department of Homeless Services (DHS) established and maintained adequate internal controls to enable it to oversee and monitor the contractors hired on an emergency basis following Hurricane Sandy so that the agency could ensure that the contracted services were provided and that the contractors complied with applicable laws and regulations. DHS is responsible for providing short-term, emergency shelter for individuals and families who have no other housing options available and for assisting those residing in shelters to transition into permanent housing.

On October 29, 2012, Hurricane Sandy displaced thousands of individuals and families throughout New York City when their homes were destroyed or left uninhabitable after the storm. DHS entered into 20 emergency contracts, totaling \$19.9 million, with various human service organizations to provide shelter and other services on an emergency basis. The City obtained disaster-relief grants and sought reimbursement from the Federal Emergency Management Agency (FEMA) for expenses incurred in the aftermath of Hurricane Sandy. To receive FEMA reimbursement, City agencies must comply with federal reimbursement requirements and must have adequate internal controls in place to ensure that those requirements are met.

Audit Findings and Conclusions

This audit disclosed weaknesses in DHS's oversight and controls over its emergency contracts. DHS did not have formal procedures for the oversight and monitoring of emergency contracts nor did it have sufficient evidence of its oversight and monitoring activities for the contracts that were the subject of the audit. In addition, DHS personnel did not adequately review or check invoices and supporting documentation for accuracy prior to payment. Finally, emergency contract managers did not perform satisfaction assessments of shelter clients as required by the City's Procurement Policy Board Rules Chapter 4, §4-01(e).

Audit Recommendations

To address these weaknesses, the audit makes the following six recommendations:

1. DHS should ensure that it has clearly defined policies and operating procedures in place to address the oversight and monitoring of emergency contracts. These policies and operating procedures should establish at least a minimum acceptable set of requirements that are aligned with and incorporate the minimum requirements established by the PPB Rules, Comptroller's Directives, FEMA requirements and other applicable regulatory requirements.
2. DHS should include the emergency contract monitoring procedures described above in its contingency planning documents and ensure that all necessary parties are aware of them.
3. DHS should establish standardized minimum requirements for emergency contract managers to document and log their monitoring activities. These records should be maintained in an organized manner to allow for easy access and retrieval.
4. DHS should ensure that those persons assigned the responsibility of certifying vendor invoices have taken the necessary steps to verify that goods and services have been provided as stated on the invoices.
5. If it is not feasible for contract managers to perform this verification on a monthly basis before authorizing payments to vendors, DHS should: (1) modify the certification statement signed by contract managers to reflect this circumstance, and (2) develop an alternate procedure whereby such a verification is conducted periodically (e.g., quarterly).
6. DHS should ensure that it requires contract managers to periodically interview or survey clients or their families to assess their satisfaction with services provided by the vendors of emergency contracts.

Agency Response

DHS officials agreed with five of the six audit recommendations but did not respond to Recommendation 4, which addressed DHS's lack of assurance that persons assigned the responsibility of certifying vendor invoices take the necessary steps to verify the accuracy of those invoices and the goods and services provided.

INTRODUCTION

Background

DHS is responsible for providing short-term, emergency shelter for individuals and families who have no other housing options available and assisting those residing in shelters to transition into permanent housing. In addition, DHS works with other public agencies and entities to prevent homelessness before it occurs. In Fiscal Year 2013, DHS had 1,848 employees on staff and an operating budget of approximately \$1 billion to carry out the agency's charter mandate.¹

On October 29, 2012, Hurricane Sandy devastated homes and communities throughout the mid- and north-Atlantic states. In New York City, thousands of individuals and families were displaced and left without a place to live because their homes were destroyed or left uninhabitable after the storm. DHS entered into 20 emergency contracts totaling \$19.9 million with various human services organizations to provide shelter and other services on an emergency basis.² Such services included assistance with: (1) registering and applying for FEMA aid and other public benefits; (2) securing permanent housing or home repair services; and (3) obtaining medical/psychiatric services.³ The terms of these emergency contracts varied from under one month up to approximately one year. As of October 1, 2013, 4 of the 20 emergency contracts with the organizations providing shelter for displaced households remained active. These remaining contracts served approximately 166 families. Due to the magnitude of the emergency, eight senior DHS officials, including assistant commissioners and unit directors who were not ordinarily in charge of monitoring specific contracts were charged with the direct oversight and monitoring of these emergency human services contracts.

The City received disaster-relief grants and sought reimbursement from FEMA for expenses incurred in the aftermath of Hurricane Sandy. To receive FEMA reimbursement, City agencies must comply with federal reimbursement requirements and therefore must have adequate internal controls in place to ensure that those requirements are met. In general, these controls should provide assurance that:

- procurement and contract solicitation guidelines have been established and are followed;
- vendors are adequately monitored;
- sufficient, appropriate contract and related supporting documentation is properly maintained; and
- eligible and authorized goods and services are delivered and paid for at agreed-upon prices within the approved spending limits.

Objective

The objective of this audit was to determine whether DHS established and maintained adequate internal controls to enable it to oversee and monitor the contractors hired on an emergency basis following Hurricane Sandy so that the agency could ensure that the contracted services were provided and that the contractors complied with applicable laws and regulations.

1 Fiscal Year 2013 Mayor's Management Report.

2 For a complete list, see the Appendix to this report.

3 One of the primary missions of DHS and other City human services agencies is to award and administer contracts with vendors for the provision of social services, health or medical services, housing and shelter assistance services, legal services, employment assistance services, and vocational, educational, or recreational programs.

Scope and Methodology Statement

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

The audit scope covered October 29, 2012 through November 30, 2013. This audit was undertaken to evaluate DHS's monitoring of the emergency human service contracts, including the provision of services. This audit did not review DHS's procurement of the emergency contracts or the specific performance of the vendors. The Detailed Scope and Methodology section at the end of this report describes the specific procedures and tests that were conducted.

Discussion of Audit Results with DHS

The matters covered in this report were discussed with DHS officials during and at the conclusion of this audit. A preliminary draft report was sent to DHS officials on May 5, 2014 and discussed at an exit conference held on May 21, 2014. We submitted a draft report to DHS officials on June 10, 2014 with a request for comments. We received a written response from DHS on June 27, 2014. In their response, DHS officials agreed with five of the six audit recommendations but did not respond to Recommendation 4, which addresses DHS' lack of assurance that persons assigned the responsibility of certifying vendor invoices take the necessary steps to verify the accuracy of those invoices and the goods and services provided.

The full text of DHS's response is included as an addendum to this report.

FINDINGS AND RECOMMENDATIONS

DHS established a number of controls to address the oversight and monitoring of contractors hired to assist families and individuals displaced by Hurricane Sandy. However, the audit disclosed the following weaknesses in DHS's oversight and controls over its emergency contracts:

- The agency lacked formal, standardized procedures to guide the oversight and monitoring of emergency contracts.
- DHS lacked sufficient evidence to support the extent of the oversight and monitoring activity it claims it engaged in. Consequently, there was only limited assurance that DHS's controls and monitoring activities sufficiently ensured that: (1) the vendors provided and were paid only for authorized goods and services in accordance with their contracts, and (2) DHS and its vendors complied with applicable laws and regulations.
- Invoices and supporting documentation were not adequately reviewed or checked for accuracy prior to payment.
- The emergency contract managers did not perform satisfaction assessments of shelter clients as required by the City's Procurement Policy Board ("PPB") Rules Chapter 4, §4-01(e).

These matters are discussed in greater detail below.

Lack of Formal Procedures for Oversight of Emergency Contracts

DHS lacked formal, standardized operating procedures for the oversight and monitoring of emergency contracts. Although DHS officials provided various documents and asserted that they were used by contract managers, none of these documents, either individually or collectively, constituted procedures for the oversight and monitoring of emergency contracts as required by Comptroller's Directive 1.⁴

Specifically, in response to our request for DHS's policies and procedures governing the oversight and monitoring of emergency contracts, DHS officials provided the agency's *Human Services Provider Fiscal Manual* (dated July 2011), FEMA guidelines, and a payment checklist, which they contended constituted "the list of written protocols and guidelines used in the management of its emergency contracts." They also asserted that the emergency contract managers followed the PPB Rules. In addition, they stated that the DHS procedures and monitoring tools used by contract managers in their oversight and monitoring of non-emergency contracts with human services vendors were not relevant in the agency's administration of its Hurricane Sandy-related emergency contracts. As a result, DHS did not provide those to us.

However, the *Human Services Provider Fiscal Manual* does not establish procedures for DHS's contract managers to follow for monitoring the contracts. Rather, the manual provides guidance to not-for-profit human services providers that have contracts with DHS and providers that submit

⁴ Comptroller's Directive 1 defines internal control activities as "the policies, procedures, techniques, and mechanisms used to enforce management's direction. They must be an integral part of an agency's planning, implementing, review and accountability for stewardship of its resources and are vital to its achieving the desired results." The directive establishes that management administrative policies or operating manuals should be communicated to appropriate personnel and periodically reviewed and updated as needed. Further, Comptroller's Directive 1, "Agency Evaluation of Internal Control" questionnaire, states that agencies should develop specific contract procedures to ensure compliance with PPB Rules.

proposals. It also contains procedural information, forms, and instructions to assist providers in the submission of required documents. In fact, DHS officials said that only two paragraphs from the 69-page manual, "Provider Certification of Billings" and "DHS Certification of Delivery of Services" (both of which are discussed later), were applicable to emergency contracts.

We similarly found that the payment checklist DHS provided was not used by the emergency contract managers as part of their monitoring activities. Rather, it was used by DHS's Finance Department in processing and rendering payment to vendors.

The City's PPB Rules contain the procedures that City agencies are required to follow when contracting for goods and services. Among other things, the PPB Rules establish minimum requirements for agencies' monitoring of client services contracts such as the requirement found in PPB Rules §4-01(e)(1 & 2) that agencies perform unannounced site visits and client satisfaction assessments. However, the PPB Rules do not constitute or substitute for agency-specific procedures for contract oversight in either routine or emergency situations; such rules should follow and be consistent with the PPB Rules as well as other sources. Moreover, as is discussed later in this report, we found that DHS's emergency contract managers did not consistently follow or apply the PPB Rules.

We recognize that by their nature, emergency contracts are procured and overseen during unusual and difficult circumstances and that further, the magnitude and impact of Hurricane Sandy was unprecedented. In an effort to explain the agency's scarcity of formal procedures for emergency contract oversight and monitoring, an official from DHS's legal division noted that "there were exigent circumstances which required additional, extraordinary adjustments throughout the implementation and monitoring of these [emergency] contracts." While we do not dispute the emergency conditions that existed, we also note that, of the 20 emergency human services contracts that DHS awarded because of the hurricane, 14 were extended well beyond the hurricane and its immediate aftermath, with 12 extended between 6 and 11 months, and two others extended up to one year.

It would therefore have been possible and prudent for DHS to develop and apply reasonable contract oversight and monitoring procedures over its emergency contracts, particularly those that extended past the immediate emergency. As is reflected in DHS's "Continuity of Operations Plan" -- DHS's plan for the continuation of essential functions and the provision of services to the public during emergencies -- this was not the first emergency that DHS has faced nor is it expected to be the last. However, the Continuity of Operations Plan does not provide guidance or make reference to agency procedures for the monitoring and oversight of emergency contracts.

Formal written operating procedures can help to ensure that every person involved in a process understands the tasks to be accomplished and the acceptable methods to be used in performing those tasks. This is especially necessary in the context of an emergency situation where personnel are called on to perform functions that they are not routinely assigned.⁵ In emergency situations where normal contract procedures are suspended, there may be an increased risk of fraud and abuse, warranting an even greater need for the imposition of appropriate controls.

There were inconsistencies in the monitoring and oversight actions taken by each of the six emergency contract managers charged with overseeing the post-Hurricane Sandy emergency contracts. The failure of DHS to establish formal procedures for emergency contract oversight undoubtedly contributed to these inconsistencies. In the absence of comprehensive, written operating procedures, DHS management could not be certain that appropriate operating policies and procedures were properly communicated and consistently followed.

⁵ The emergency contract managers tasked with oversight and monitoring of the emergency contracts had higher levels of responsibility within the agency and did not carry out contract management and/or program administration duties on a routine, day-to-day basis. Those duties are generally performed by program administrators.

Recommendations

1. DHS should ensure that it has clearly defined policies and operating procedures in place to address the oversight and monitoring of emergency contracts. These policies and operating procedures should establish at least a minimum acceptable set of requirements that are aligned with and incorporate the minimum requirements established by the PPB Rules, Comptroller’s Directives, FEMA requirements, and other applicable regulatory requirements.
2. DHS should include the emergency contract monitoring procedures detailed in recommendation #1 above in its contingency planning documents and ensure that all necessary parties are aware of them.

DHS Response: “DHS agrees with Recommendation Nos. 1 and 2 and, going forward, will develop and implement clearly defined policies and operating procedures to address the oversight and monitoring of emergency contracts. DHS will also expand its contingency planning documents to include such monitoring procedures and ensure that all necessary parties are aware of them.”

Additional Weaknesses in DHS’s Controls and Monitoring Activities

In addition to failing to establish formal monitoring procedures, the audit disclosed additional weaknesses in DHS’s controls and monitoring of emergency contracts. Specifically, we noted that DHS lacked evidence that sufficiently demonstrated the emergency contract managers’ claimed monitoring activities. Also, DHS did not specifically ensure that its contract managers actually verified the receipt of goods or provision of services that they certified. Further, the emergency contract managers did not perform satisfaction assessments of shelter clients as is required by the PPB Rules. These matters are discussed in greater detail below.

Inadequate Evidence of Monitoring Activities

DHS lacked evidence that sufficiently demonstrated the emergency contract managers’ claimed monitoring activities. The PPB Rules require that “[e]ach agency letting contracts shall monitor the performance of every contractor. Information with respect to contractor performance shall be maintained.”⁶ Monitoring activities are control activities, which as defined by Comptroller’s Directive 1, Principles of Internal Control, §4.3, “include a wide range of diverse activities such as approvals, authorizations, verifications, record reconciliations, open item agings, transaction analyses, performance reviews, security evaluations, and the creation and maintenance of related records that provide evidence of the execution of these activities.”

Based on our interviews of six of DHS’s emergency contract managers tasked with administering six of the eight sampled contracts reviewed in this audit, DHS’s emergency contract managers principally monitored emergency contracts by conducting site visits and communicating with the vendors to ensure that they provided services to evacuees and otherwise functioned in accordance with their respective contracts.⁷ Officials responsible for five of the sampled contracts that called for the provision of shelter and food services said that in the immediate aftermath of Hurricane Sandy, they

⁶ *New York City Charter*, Chapter 13, § 333(a).

⁷ Of the eight emergency contracts sampled in this audit, five provided shelter and food services, two covered case management services, and one other covered homelessness prevention services.

were physically located at the sites providing services to displaced persons because DHS's headquarters in lower Manhattan was inaccessible. They also said that they collected daily census and weekly exit strategy reports from the providers on the status of the evacuees.

However, only one of the six officials interviewed maintained documentation of her monitoring activities for the one contract for which that official was responsible. This documentation was readily accessible. The other five contract managers who were interviewed either provided no documentation (in either hard-copy or electronic form) or provided insufficient documentation to support their representations of the monitoring activities they reported they had been engaged in. The records they did maintain were not organized in a systematic manner and, according to DHS officials, required "extensive searching through emails, calendars, and files" to retrieve.

We made our initial request to DHS for evidence of monitoring activity in connection with the remaining seven of the eight sampled emergency contracts on October 17, 2013. It was not until November 19, 2013, more than one month after our request, that DHS provided some evidence of its emergency contract managers' monitoring activities in the form of documents for only one of those seven sampled contracts referred to above. Subsequently, on December 6, 2013, 50 days after our initial request date, DHS provided additional documents reflecting its monitoring activities for another three of the sampled emergency contracts.

The totality of the documents produced and representations made by DHS officials did not provide a sufficient basis for the audit team to be reasonably assured that DHS's emergency contract managers actually and consistently engaged in the monitoring activities that they said they had been engaged in. Specifically, DHS did not have diaries, logs, observation notes, records of site visits, monitoring tools, or other similar documentation that would have provided evidence of the emergency contract managers' site visits and other monitoring activities. Five of the eight sampled contracts required contractors to maintain daily census data of the evacuees. DHS provided daily census data for only one of these five contracts. In addition, five of the eight contracts required contractors to provide a weekly status report to DHS. For these contracts, DHS submitted weekly status reports for only two of the five contractors.

On May 20, 2014, the eve of the exit conference, DHS officials submitted additional documents via email that they asserted were relevant to the audit. Specifically, they provided copies of agendas that were reportedly distributed during meetings between DHS staff and its human services contractors. DHS officials maintained that these agendas represented "ongoing meetings geared toward evaluation of services, goals and programs, and illustrate ongoing interaction between DHS and its contracted service providers." However, this information did not identify who was in attendance at the reported meetings or detail matters discussed. Consequently, these documents did not affect the audit findings disclosed in this report. DHS officials also provided copies of completed performance evaluations for 15 of the 20 emergency human services contracts over \$100,000 that the agency filed with the Mayor's Office of Contracts Services. However these evaluations did not indicate the extent of monitoring activities that occurred in support of the ratings given.⁸

DHS Response: "While the Agency's contract monitoring and documentation were not standardized across its various program areas, all DHS contract managers did provide oversight of contractors and of the services being provided to community residents, evacuees or Hotel Program participants. For example, contract managers conducted site visits to speak with relevant contractor staff, hold case management meetings, to discuss client challenges and outcomes and evaluate the service delivery. Additionally, DHS complied with all FEMA

⁸ The additional information was provided more than seven months after we initially requested it from DHS. No explanation was provided by DHS as to why this material was not provided in a more timely manner.

requirements requiring submission of documentation necessary for reimbursement. Evidence of these meetings and other monitoring activities were provided to the auditors.”

Auditor Comment: We acknowledge that DHS provided certain evidence of its contract managers’ monitoring activities. However, the documentation maintained by the contract managers was either insufficient and/or inconsistent to sufficiently demonstrate the emergency contract managers’ claimed monitoring activities. Consequently, DHS’s response does not alter our finding.

The risk of waste, fraud, and abuse in government emergency programs is greatly increased during a natural disaster such as Hurricane Sandy. To mitigate and manage such risk, DHS and other agencies need to adequately plan and monitor operations and contractors under their respective jurisdictions. Appropriate documentation, properly managed and maintained, would increase accountability as well as help to mitigate and manage such risk. The absence of such evidence could potentially jeopardize DHS’s ability to claim reimbursement for the provision of emergency services.

Recommendation

3. DHS should establish standardized, minimum requirements for emergency contract managers to document and log their monitoring activities. These records should be maintained in an organized manner, possibly even in a central location, to allow for easy access.

DHS Response: “DHS agrees with Recommendation No. 3 and, going forward will establish standard minimum requirements for emergency contract managers to document and log their monitoring activities.”

Inadequate Bases for the Certifications of Vendor Invoices

DHS did not specifically ensure that its contract managers verified the receipt of goods or provision of services that they certified. According to Comptroller’s Directive 1, Agency Evaluation of Internal Controls, due to the many steps in the procurement process and the large sums of money that are expended, the review, authorization and inspection controls are most important. Further, verification of completed work and actual eligible costs must be supported by proper documentation that fully and accurately supports costs and expenditures, especially when an agency is seeking reimbursement from FEMA.

Consistent with Directive 1 and FEMA procedures, DHS included provisions in each of the emergency contracts requiring the vendors to maintain detailed and accurate documentation to support all invoiced charges for services rendered and/or goods provided in accordance with FEMA requirements. In addition, DHS required its emergency contract managers to certify that vendors’ invoices accurately reflected the receipt of goods and/or provision of services performed by vendors prior to those invoices being submitted for payment. Specifically, the contract managers were required to certify that:

1. the articles or services specified on each invoice have been received or performed;
2. the quality and quantity of such goods or services have been verified; and
3. the invoices have not been previously reimbursed.

We found, however, that steps performed by the emergency contract managers to fulfill the requirements of items #1 and #2 were limited. Two of the six emergency contract managers

interviewed said that they had not been responsible for certifying vendor invoices, but rather that was the responsibility of a different employee. The four other emergency contract managers acknowledged being responsible for providing the required certifications of vendor invoices. Three of them reported that prior to certifying the invoices, they compared the invoices to either the contract award amount or the accompanying detailed expense report to ensure that the charged expenses were within the contracts' scope of work. They said that they also determined whether the invoices contained the vendors' signed certification, the contract number, and language stating that the expenses were Hurricane Sandy-related.

These procedures would have potentially allowed the contract manager to determine whether invoices submitted by vendors were reasonable and within the scope of a given contract. However, they would not have enabled the reviewer to ascertain whether the invoiced goods and services, no matter how reasonable they appeared, were actually received or provided. In order to do so, at a minimum, the contract managers would have needed to review the original detailed documentation supporting the invoiced charges for goods and/or services that the contracts required the vendors to maintain. Such documentation would have included receiving documents or similar reports that reflected the quantity and types of goods received or services provided, along with the dates the goods were received or provided, and any shortages, overages, or deficiencies.

Absent such procedures being employed by the emergency contract managers prior to their signing off on the invoices, DHS could not be assured that payments verified by the contract managers were in fact appropriate. By making its contract managers represent that they had verified the accuracy of goods received and/or services provided without ensuring that such verifications had been actually performed, DHS created a false sense of assurance for other reviewers of these invoices that payments had been verified as appropriate, when based on our interviews they most likely had not been. Further, contract managers were placed in a precarious situation when they were required to make representations about goods and services delivered that they did not actually verify had been provided.

The fourth contract manager interviewed (who was also the employee referred to above who certified invoices for two of the other contract managers) claimed to have engaged in the same procedures as the other contract managers who certified invoices and to have also reviewed original supporting documentation in the form of vendor invoices for other than personal services prior to certifying the invoices for payment. However, our review found that the examination this manager performed was inadequate and resulted in DHS erroneously paying for services that were either outside the contract period, ineligible, or unsupported. For example, on one invoice, the vendor, Women in Need, claimed \$28,000 for maintenance and cleaning for the month of January 2013 when the contract period had ended December 23, 2012. DHS paid this invoice. On the second invoice, we noted that the vendor, Help U.S.A., charged \$2,878 in personal service costs for at least 11 of the provider's staff for days outside the contract period. Again, DHS paid this invoice.

During the audit, DHS's Director of Internal Audit said that commencing in October 2013, his unit would be conducting audits of the emergency vendors. These audits would include reviews of supporting documentation of expenses and costs claimed by the vendors. The procedures DHS planned to perform as part of its audits seemed reasonable and, if conducted as described, would likely provide adequate assurance that payments to emergency contractors are supported.

As a follow-up, on March 3, 2014, we asked DHS to provide us with the status of these audits including the number completed to date and findings, if applicable. In his response, the Director of Internal Audit indicated that of the 20 emergency human services contracts that DHS entered into in response to Hurricane Sandy, three had been audited as of March 5, 2014. DHS disallowed \$177,080

for two of these three vendors. Specifically, we were informed that in the case of one vendor, Bowery Resident Committee, DHS disallowed \$176,680 in erroneous employee expenses claimed by the vendor for vacations, sick time, jury duty, personal days off, and holidays. In the case of another vendor, Ridgewood Bushwick Senior Citizen Center, we were informed that DHS disallowed \$400 for erroneous claims for holiday pay. DHS reported no findings or disallowed payments for a third contractor, Palladia. The Director of Internal Audit said that he anticipated the audits for the remaining 17 human service contracts would be completed by June 30, 2014. On May 20, 2014, DHS submitted additional documentation, including copies of final internal audit reports for the 12 audits that the agency completed of emergency human service contracts through May 20, 2014. At the exit conference, DHS officials reported that the remaining audits should be completed in either June or July 2014.

DHS Response: Regarding the verification that goods and services are received, DHS stated that “contract managers neither intend to, nor do they verify receipt of goods in connection with the delivery of services. Verification of the individual goods purchased is done through provider certifications.” DHS also included the language contained in the contract manager’s certification, which states: “I hereby certify the articles or services specified there in have been received or performed and that the quality and quantity thereof have been verified. I further certify to the best of my knowledge and records, these invoices have not been previously reimbursed.”

Auditor Comment: We disagree with DHS’s contention that the verification that goods were received can be based on provider certifications. These certifications are merely representations made by the providers themselves; they are not an independent verification that goods were provided. Further, contrary to DHS’s assertion, the certification language for contract managers does not pertain only to services; rather, it relates to articles (i.e., goods) as well. If, as this audit disclosed, the contract managers do not consistently review supporting documentation and/or other relevant records when they approve invoices for payment, then little reliance can be placed upon the contract manager’s certifications.

Recommendations

4. DHS should ensure that those persons assigned the responsibility of certifying vendor invoices have taken the necessary steps to verify that goods and services have been provided as stated on the invoices.

DHS Response: Although DHS argued certain points of the related finding, it did not directly respond to recommendation # 4.

5. If it is not feasible for contract managers to perform this verification on a monthly basis before authorizing payments to vendors, DHS should: (1) modify the certification statement signed by contract managers to reflect this circumstance, and (2) develop an alternate procedure whereby such a verification is conducted periodically (e.g., quarterly).

DHS Response: “The Agency agrees with Recommendation No. 5, and will review its certifications to ensure they reflect that contract managers are verifying the delivery of services only and that the expenditures were reasonable and within the scope of services under the contract.”

Client Satisfaction Not Assessed

The emergency contract managers did not perform satisfaction assessments of shelter clients as is required by the PPB Rules. In addition to performing unannounced site visits, Chapter 4, §4-01(e) of the PPB Rules requires that agencies conduct periodic interviews or surveys of clients or their families to assess their satisfaction with services provided by the emergency vendors. Such assessments should be part of an agency's contract administration and monitoring responsibilities, whether ordinary or emergency. However, we found that none of the emergency contract managers performed client assessments, even though they were directly responsible for overseeing six of the eight sampled emergency contracts.

DHS officials said that the vendors were directly responsible for communicating with clients on a regular basis and assessing their satisfaction. We agreed that contracted human services providers, whether ordinary or emergency in nature, should and must communicate with their clients on an ongoing basis to evaluate their needs and provide support and services as required. However, such communication does not provide objective feedback and assure that a contract provider's performance is adequate. Rather, DHS personnel and project administrators must perform periodic assessments of client satisfaction in order to assist with their confirmation of the delivery and adequacy of services. Such feedback would also help to identify weaknesses and provide insight for contractors to better provide services to meet the needs of clients.

Recommendation

6. DHS should ensure that it requires contract managers to periodically interview or survey clients or their families to assess their satisfaction with services provided by the vendors of emergency contracts.

DHS Response: "DHS agrees with Recommendation No. 6 and, going forward, will ensure that contract managers periodically interview or survey clients to assess their satisfaction with the services provided by vendors of emergency contracts."

DETAILED SCOPE AND METHODOLOGY

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

The audit scope covered October 29, 2012 through November 30, 2013. This audit was undertaken to evaluate DHS's monitoring of emergency human services contracts, including the provision of services. This audit did not review DHS's procurement of the emergency contracts or the specific performance of the vendors.

To accomplish our objective, we carried out various audit procedures detailed below.

To gain an understanding of DHS's responsibilities and obligations regarding the oversight and monitoring of emergency contracts, we reviewed the materials listed below, which formed the basis of our audit criteria, including:

- New York City Charter, Chapter 13, §315, "Emergency procurement" and §333, "Evaluation and monitoring of contractor performance"
- Rules of the New York City Procurement Policy Board
- New York City Comptroller's Directive on Accountability and Internal Controls:
 - Directive 1, "Principles of Internal Controls"
 - Directive 1, Agency Evaluation of Internal Controls, 2013 Checklist
- Code of Federal Regulations, Title 44 Emergency Management and Assistance § 13.40 Monitoring and reporting program performance

Further, to understand and evaluate DHS's policies, practices, and controls regarding the oversight and monitoring of emergency contracts, we requested DHS's operating practices, procedures, guidelines, and monitoring tools. We also interviewed key DHS officials and conducted walk-throughs⁹ of DHS's functions, reviewed relevant documentation and reports, and performed tests of controls. We documented and confirmed our understanding of those controls with DHS officials.

In the absence of formal procedures, we reviewed ancillary materials provided by DHS officials, which they represented as comprising the agency's emergency contract monitoring procedures, including:

- DHS's "Human Service Providers Fiscal Manual" dated July 2011
- New York State Office of Emergency Management (FEMA 4085 DR NY) Handbook of Policies and Guidelines for Applicants
- DHS Guidelines on "Documentation Needed for FEMA Reimbursement"
- DHS "Continuity of Operations Plan" and
- DHS "Payment Cover Sheet (Finance & Budget checklist) for Human Service Payments"

⁹ A walk-through in audit is more than just a physical tour of a facility. Rather, for the purpose of audit, a walk-through is a step-by-step test of all aspects of an environment, plan, or process to gain an understanding and to verify whether it is working for its intended purpose.

DHS entered into 20 emergency contracts for the provision of emergency human services in the aftermath of Hurricane Sandy. Eight senior DHS officials were tasked with administering and overseeing these 20 emergency contracts. We judgmentally selected eight of the 20 emergency contracts for audit testing (representing \$13.4 million out of the total \$19.9 million). These contracts represented the single contract with the highest dollar amount for each of the eight emergency contract managers.

We interviewed the emergency contract managers for six of the eight sampled emergency contracts and sent written questions to the other two managers. However, we did not receive responses to the written questions. We also met with a consultant hired by DHS in March 2013 to coordinate services provided by DHS-contracted case management vendors for the remaining Hurricane Sandy shelters. For each contract manager and the consultant, we assessed the responses we received to our inquiries. We also obtained an overview of their roles and responsibilities, conducted walk-throughs, and reviewed documentation relevant to the activities employed by each to monitor their respective emergency contracts. In addition, we reviewed the eight sampled emergency contracts to ascertain DHS's and the vendors' responsibilities pursuant to those contracts.

We requested and reviewed correspondence, emails, reports, and other supporting documentation to assess DHS's emergency contract managers' monitoring activities and to determine whether they visited the sites, communicated with Sandy evacuees, and periodically met with and received updates from the contractors.

To determine whether DHS followed its payment procedures for emergency contract invoices, we judgmentally selected the highest invoice amount for each of the eight sampled contracts (representing \$2,586,523 out of the \$13.4 million) and obtained copies of each voucher package. We evaluated whether all necessary signatures and required documentation were included in these voucher packages. We also compared the vendor invoice amounts to the amount paid by DHS.

Further, on February 6, 2014, we accessed the New York City VENDEX database to determine whether DHS had rated each of the eight sampled contractors' performance and, if so, what the ratings were.

The results of audit tests, while not projected to the population of emergency contracts for the audit scope period, provided sufficient, competent evidence to support our findings and conclusions.

APPENDIX

20 Emergency Human Service Contracts Awarded by DHS in Response to Hurricane Sandy

Contractor Name	FMS Contract Number	Contract Amount	Contract Amount of (8) Sampled Contracts
Samaritan Village	20131416578	\$4,190,995	
Project Hospitality	20131416698	\$927,372	
*Project Hospitality	*20131416701	\$4,332,455	\$4,332,455
*Women In Need	*20131419637	\$310,000	\$310,000
Samaritan Village	20131420464	\$45,000	
*Bowery Resident Committee	*20131420537	\$1,700,000	\$1,700,000
Ridgewood Bushwick Senior Citizens Center	20131414649	\$190,874	
Palladia	20131414821	\$193,226	
Bronx Works	20131415542	\$187,995	
*Camba, Inc.	*20131415587	\$284,972	\$284,972
Catholic Charities Community Services, Archdiocese of New York	20131416471	\$187,995	
Catholic Charities Neighborhood Services	20131416546	\$191,425	
HELP Social Service Corp. (HELP USA)	20131416951	\$190,975	
*SCO	*20131415181	\$4,190,995	\$4,190,995
*HELP Social Service Corp.	*20131422999	\$30,846	\$30,846
*Acacia Network Housing, Inc.	*20131418118	\$1,458,292	\$1,458,292
*Acacia Network Housing, Inc.	*20131427696	\$1,140,071	\$1,140,071
Acacia Network Housing, Inc.	20131418116	\$63,835	
Narco Freedom	20131420750	\$32,491	
Acacia Network Housing, Inc.	20131417176	\$55,782	
20 Contracts	Total	\$19,905,596	\$13,447,631

**One of eight contracts selected for review in this audit.*

Gilbert Taylor
Commissioner

June 27, 2014

Michele M. Ovesey
General Counsel
movesey@dhs.nyc.gov

33 Beaver Street
17th Floor
New York, NY 10004

212.361.7996 tel
212.361.8002 fax

BY HAND

Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
1 Centre Street
New York, NY 10007-2341

**Re: Response to Audit Report on the Department of Homeless
Services' Oversight of Contractors Hired to Assist Individuals
and Families Displaced by Hurricane Sandy, No. MJ13-117A**

Dear Deputy Comptroller Landa:

Enclosed please find the Agency's response to the Audit Report cited above. The Agency thanks the Comptroller's auditors for their work and for granting the Agency the requested extension for the submission of its response.

Sincerely,



Ana Castro, Esq.

Gilbert Taylor
Commissioner
gtaylor@dhs.nyc.gov

June 26, 2014

33 Beaver Street, 17th Floor
New York, NY 10004

212.361.7963 tel
212.361.7977 fax

BY HAND

Marjorie Landa
Deputy Comptroller for Audit
Office of the Comptroller
1 Centre Street
New York, NY 10007-2341

Re: Response to Audit Report on the Department of Homeless Services' Oversight of Contractors Hired to Assist Individuals and Families Displaced by Hurricane Sandy, No. MJ13-117A

Dear Deputy Comptroller Landa:

This letter is in response to the Comptroller's Draft Audit Report dated June 10, 2014 ("Draft Report"), concerning the Department of Homeless Services' ("DHS" or "Agency") monitoring of contractors hired to assist families and individuals displaced by Hurricane Sandy.

We begin with a brief description of the Agency's significant efforts in sheltering New Yorkers in the immediate aftermath of the super storm and in providing contracted social services to evacuees for approximately one year thereafter to help them obtain home repairs and/or temporary or permanent housing. We then provide a detailed response to each of the Draft Report's findings and recommendations.

I. BACKGROUND

Hurricane Sandy, an unprecedented natural disaster, hit New York City on October 29, 2012, displacing thousands of New Yorkers and causing significant damage across the five boroughs. In the days before the storm, in order to ensure the safety of its residents, the City activated its emergency shelter system and ordered the evacuation of low-lying areas susceptible to Sandy's storm surge. Beginning before the storm and continuing through the closing of the last interim placement facility for Sandy evacuees, DHS played a major role in the evacuation process, the emergency sheltering of New York City residents both immediately prior and after the storm, and the provision of services to those impacted by Hurricane Sandy through a variety of programs.

► The Coastal Storm Emergency Shelter System

Prior to Hurricane Sandy's arrival, the City activated the citywide Coastal Storm Sheltering Plan. As part of this effort, DHS, in coordination with other city agencies, opened 73 evacuation centers and hurricane shelters (collectively, "evacuation sites") across the five boroughs. These evacuation sites, located primarily in public schools

and City colleges, provided shelter for approximately 6,800 individuals from the time of the shelters' opening on October 28, until the City opened temporary housing options on November 12. The management of those evacuation sites was staffed with members of the Agency's senior staff. While managing these sites, DHS also staffed the Citywide Unified Operations and Resource Center (UROC), which was tasked with opening, closing and staffing these locations. The Agency also had to close some of its own homeless shelters located in hurricane evacuation zones and relocate the residents to evacuation sites. Notwithstanding the magnitude and devastation of Hurricane Sandy, DHS continued to meet its legal mandate to shelter all homeless New Yorkers and manage a homeless shelter system totaling, at that time, approximately 48,000 individuals.

Upon opening temporary housing options to replace evacuation sites, DHS began contracting with non-profit social services providers for the provision of services to Sandy evacuees pursuant to an Emergency Declaration granted by the Comptroller.

► Restoration Centers

On November 13, 2012, the City opened the first of a total of nine Restoration Centers, which operated as "one-stop shops" for City, State and Federal resources for those most impacted by the storm. Beginning on November 15, 2012, DHS stationed its Homebase homeless prevention providers at the Restoration Centers to provide housing counseling services to displaced tenants and homeowners, including temporary placement in hotels. Restoration Centers saw more than 36,000 visits from their opening to the closing of the last three Centers on February 23, 2013.

► The City's Hotel Program

Starting on November 12, 2012, the City transported over 600 households from evacuation sites to hotels and other interim placement facilities (collectively, "hotels"), where the City provided room and board to families and individuals who could not return to their homes. The hotels also received incoming referrals from the National Guard door-to-door outreach program and the City's Restoration Centers. The City accomplished this significant undertaking by entering into agreements with over 50 hotels in all five boroughs to provide alternative stable, short-term evacuation sheltering.

Once in hotels, households received case management services from one of five providers through contracts with DHS. The service providers – Samaritan Village, SCO Family of Services, Bowery Residents' Committee, Project Hospitality and Acacia Network, Inc. — are well established and highly respected social services providers with many years experience operating shelters, supportive housing programs, and/or healthcare programs. Upon entry, each household was promptly assigned a case manager to assess their needs, identify the resources needed to aid their transition to longer-term or permanent housing, and work with them in establishing and implementing an individualized exit plan. Some evacuees required only a short-term stay at a hotel pending restoration of power or completion of

home repairs while those whose homes had substantial damage or could not return home required a longer period of time to apply for FEMA and other benefits, and locate alternative housing.

Through the Hotel Program, the City provided numerous significant benefits and services to the families and individuals it served. These included: (1) applying for FEMA and other government benefits; (2) securing permanent housing, including applying for rental assistance and locating potential suitable apartments; (3) arranging for home repairs; (4) accessing childcare, medical care, substance abuse and mental health services, counseling, and other community-based services; (5) linking households with school-age children to the City's Department of Education, which offered special assistance to families in connecting with, and enrolling in, schools, and providing transportation to do so; and (6) obtaining documents necessary to qualify for public benefits and programs. Case managers also helped evacuees access the City's Rapid Repairs Program and Housing Recovery Portal, HPD's Section 8 Housing Choice Voucher pilot program and NYCHA housing, TDAP rental assistance vouchers, the SNAP Program, and relocation and other services.

The Hotel Program ended on October 4, 2013, and the City maintained its contracts with several social services providers until December 2013 (or January 2014, in the case of Acacia Network, Inc.), so that Program participants could still access their caseworkers, even after exiting the hotels, to ensure continuity in service that would leave families and individuals stably housed.

In all, the City's Hotel Program sheltered over 1,300 households at a cost in excess of \$70 million, with approximately \$56 million on lodging costs and \$14 million on services to Program clients. DHS submitted the totality of these costs to FEMA for reimbursement, and has not received any indication from FEMA that it intends to withhold or disallow any funds.

We now turn to DHS' responses to the Draft Report's four major findings and six recommendations.

II. RESPONSE TO FINDINGS AND RECOMMENDATIONS

Finding No. 1: Formal Procedures

The Draft Report concludes that “[t]he agency lacked formal, standardized procedures to guide the oversight and monitoring of emergency contracts.” (Draft Report, p. 5)¹ DHS agrees to the extent that the procedures it follows in this regard

¹ Hereinafter, all numbers in parentheses are to page numbers of the Draft Report.

are for the most part not reduced to writing.² However, in administering the social services contracts, the Agency closely followed FEMA's regulations and guidance as to what constitutes activities eligible for FEMA reimbursement.

Recommendation Nos. 1-2 state that DHS should:

1. Ensure that it has clearly defined policies and operating procedures in place to address the oversight and monitoring of emergency contracts.
2. Include emergency contract monitoring procedures in its contingency planning documents and ensure that all necessary parties are aware of them.

DHS agrees with Recommendation Nos. 1 and 2 and going forward, will develop and implement clearly defined policies and operating procedures to address the oversight and monitoring of emergency contracts. DHS will also expand its contingency planning documents to include such monitoring procedures and ensure that all necessary parties are aware of them.

Finding No. 2: Evidence of Monitoring Activities

The Draft Report concludes that "DHS lacked evidence that sufficiently demonstrated the emergency contract managers' claimed monitoring activities" (p. 7).

While the Agency's contract monitoring and documentation were not standardized across its various program areas, all DHS contract managers did provide oversight of contractors and of the services being provided to community residents, evacuees or Hotel Program participants. For example, contract managers conducted site visits to speak with relevant contractor staff, hold case management meetings, to discuss client challenges and outcomes and evaluate the service delivery. Additionally, DHS complied with all FEMA requirements requiring submission of documentation necessary for reimbursement. Evidence of these meetings and other monitoring activities were provided to the auditors.

Recommendation No. 3 state that DHS should:

3. Establish standardized, minimum requirements for emergency contract managers to document and log their monitoring activities. These records should be maintained in an organized manner, possibly even a central location, to allow for easy access.

² There are several provisions in the Agency's Fiscal Manual applicable to the processing of vendor payments under emergency contracts, which DHS provided to the auditors.

DHS agrees with Recommendation No. 3 and going forward, will establish standard minimum requirements for emergency contract managers to document and log their monitoring activities.

Finding 3: Vendor Invoices

The Draft Report concludes that “DHS did not specifically ensure that its contract managers actually verified the receipt of goods or provision of services that they verified” (p. 9).

DHS contracted with social services providers for human services, not for goods. Contractors then invoiced the Agency for expenditures related to the provision of these services. DHS contract managers’ certification of invoices verifies that the services for which the contractors were seeking payment were, in fact, delivered, and were within the contract’s scope of services. In certifying invoices, DHS contract managers neither intend to, nor do they, verify receipt of goods in connection with the delivery of services. Verification of the individual goods purchased is done through provider certifications.

The provider certification and the contract manager certification contain the following language:

- ▶ Provider Certification: I hereby certify that the charges reported herein have been incurred for services provided pursuant to the terms of the contract with the City of New York acting by and through the New York City Department of Homeless Services; that the itemized invoices, supporting documents and records evidencing payment are in the files of this organization and are available to the New York City Department of Homeless Services and other entities with the requisite authority to inspect and audit such documents; that the charges are just, true and correct; and that no part thereof had been previously included in an invoice to the City of New York, paid, satisfied or otherwise settled.
- ▶ Contract Manager Certification: I hereby certify the articles or services specified there in have been received or performed and that the quality and quantity thereof have been verified. I further certify that to the best of my knowledge and records, these invoices have not been previously reimbursed.

More detailed review of expenditures — including receipts and other documentation — are completed during post-payment audits of these contracts. Post-contract audits are an effective means to verify that all emergency payments are supported, and are an efficient allocation of Agency resources. Such audits include reviewing supporting documentation for submitted invoices and determining the appropriateness of the expenses and costs submitted by contractors. As of the date of this response, DHS

has completed audits of 12 of the 25 emergency contracts. Half of the remaining audits will be completed by July 2014 and the other half by August 2014.³ Seven of the 12 completed audits did not find that any payments should be recouped, while the remaining five disallowed a total of total of \$1.125 million. All disallowances will be recouped. As noted above, to date, FEMA has not sought to withhold or recoup reimbursement of any contract expenses submitted by DHS.

Recommendation Nos. 4-5 state that DHS should:

4. DHS should ensure that those persons assigned the responsibility of certifying vendor invoices have taken the necessary steps to verify that goods and services have been provided as stated on the invoices.
5. If it is not feasible for contract managers to perform this verification on a monthly basis before authorizing payment to vendors, DHS should (1) modify the certification statement signed by contract managers to reflect this circumstances and (2) develop an alternate procedure whereby such verification is conducted periodically.

The Agency agrees with Recommendation No. 5, and will review its certifications to ensure they reflect that contract managers are verifying the delivery of services only and that the expenditures were reasonable and within the scope of services under the contract.

Finding No. 4: Client Satisfaction Surveys

The Draft Report concludes that “emergency contract managers did not perform satisfaction assessments of shelter clients as is required by the PPB Rules.” (p. 11).

All those who sought assistance at the NYC Restoration Centers, including Homebase clients, were asked to complete an exit survey. While other DHS contract managers did not perform a written satisfaction assessment of evacuees, they did visit evacuation sites and hotels, observed housing conditions, verified services were being delivered, and inquired about any issues and/or complaints that clients had reported to their provider. Contract managers also engaged in discussions with clients on site and at DHS headquarters.

It is worth noting that **Recommendation 6 states that DHS should:**

³ DHS has provided the Comptroller with copies of the 12 completed audit reports discussed above. The Agency will continue to share the rest of the audit reports as they are completed.


6. DHS should ensure that it requires contract managers to periodically interview or survey clients to assess their satisfaction with services provided by the vendors of emergency contracts.

DHS agrees with Recommendation No. 6 and, going forward, will ensure that contract managers periodically interview or survey clients to assess their satisfaction with the services provided by vendors of emergency contracts.

Conclusion

In closing, DHS thanks the Comptroller's auditors for their work and their recommendations for strengthening the Agency's emergency contract monitoring efforts.

Sincerely,



Gilbert Taylor

cc: Lisette Camilo, Director, Mayor's Office of Contracts
George Davis III, Mayor's Office of Operations

DHS

Lorraine Stephens, First Deputy Commissioner
Lula Urquhart, Deputy Commissioner, Fiscal, Procurement and Audit
Julia Moten, Deputy Commissioner, Family Services
Jody Rudin, Acting Deputy Commissioner, Adult Services
Erin Villari, Assistant Commissioner, Budget
Michael King, Director, Audit Unit
Aaron Goodman, Deputy General Counsel