



New York State Comptroller
THOMAS P. DiNAPOLI

Enterprise Fraud, Waste and Abuse Prevention and Detection

Annual Report to the New York State
Legislature

September 1, 2023

Table of Contents

I. Introduction	1
II. Using Analytics to Identify Waste, Fraud and Abuse.....	1
III. Using Data and Analytics to Promote Program and Operational Effectiveness.....	4
IV. Promoting Accountability Through Expanded Data Access.....	6
V. Advancing Program Improvements Through Data Visualizations.....	10
VI. Managing Risk When Using New Technology.....	15
VII. Sharing Knowledge.....	15
VIII. Conclusion.....	16

Introduction

The New York State Legislature amended the State Finance Law in 2015 by adding a new Section 8-c providing for the establishment of a statewide electronic system to help detect and prevent fraud, waste and abuse in government spending and to help avoid improper payment of public funds. Section 8-c affirms the State Comptroller's role in protecting the public's money and requires cooperation by State agencies and State public authorities in this effort.

The Office of the New York State Comptroller (OSC) continues to make progress in several areas toward identifying and applying data analytics to enhance efforts to recognize and prevent fraud, waste and abuse. By evaluating innovative methods and technologies, and adopting those that prove effective, OSC constantly refines and improves its systems for protecting the public's money.

Using Analytics to Identify Waste, Fraud and Abuse

Data analytics remains at the core of OSC's oversight activity and internal risk management efforts. Analytics tools and methods are integral to the agency's audits of State and local governments. They also help OSC monitor and improve the State's payroll, procurement, retirement and other systems to increase efficiency and prevent improper payments. Below are examples of OSC work over the past year that leveraged analytical tools.

Improper Payments and Cost Savings

Audits Uncovered Approximately \$4.5 Billion in Improper Medicaid Payments

Complex data analytics conducted as part of OSC audits identified approximately \$4.5 billion in improper Medicaid payments for the 12 months ending May 31, 2023. Medicaid overpayments included over \$700 million in managed long-term care (MLTC) premium payments made on behalf of recipients who were no longer eligible for MLTC. Hundreds of millions of dollars more were improperly paid for: pharmacy claims where Medicaid improperly paid as the primary payer despite beneficiaries having other third-party insurance that was liable for the claims; hospital claims incorrectly coded as higher-paying patient discharges rather than transfers; individuals with duplicative enrollments in Medicaid and the New York Essential Plan; recipients with multiple client identification numbers; and various other improper claims for durable medical equipment, inpatient care, home health care, psychiatric care, claims billed during the COVID-19 state of emergency, and others that did not comply with Medicaid policies.

Audits Identified \$32 million in Savings in New York State Health Insurance Program

OSC leveraged data analytics to look for improper payments in the New York State Health Insurance Program attributable to member eligibility issues and identified \$32 million in cost savings.

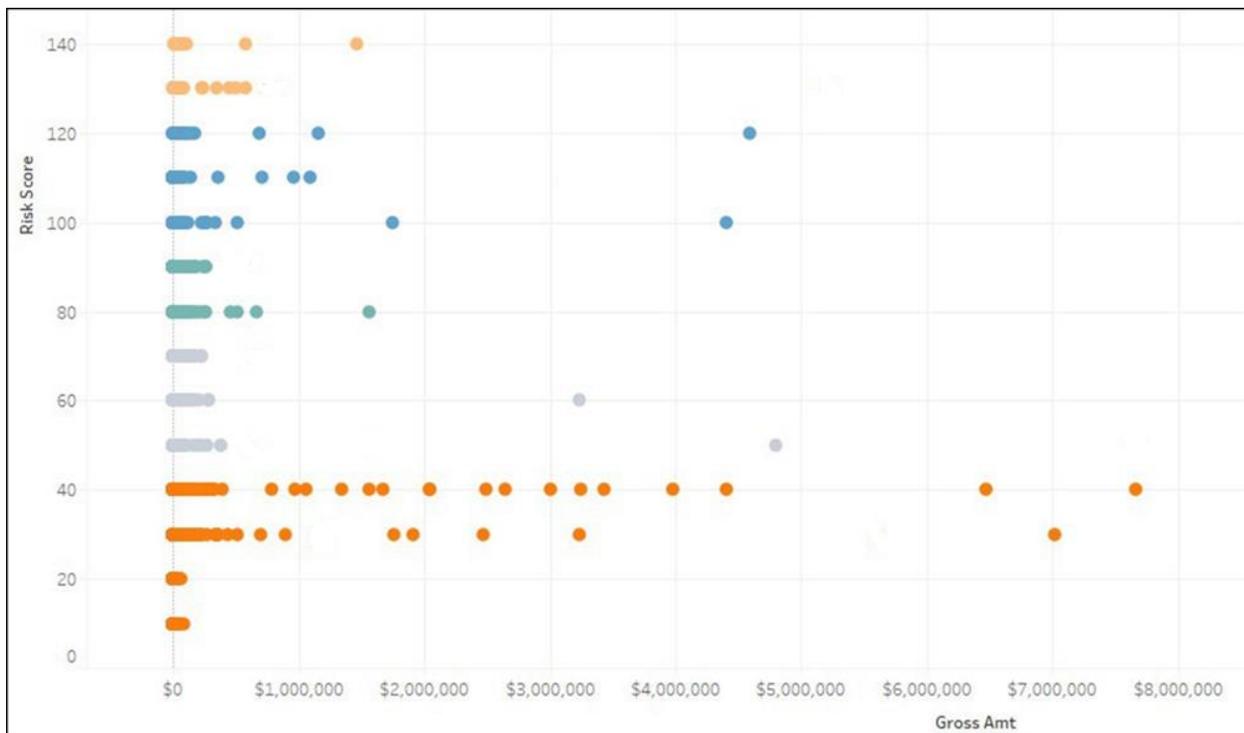
Monitoring of State Purchases and Expenses

Payment Voucher and Employee Expense Payment Audits

To ensure State payments are appropriate, accurate and comply with applicable laws, regulations and policies, OSC has developed multiple tools to conduct more rapid, systematic analyses of: (i) payment vouchers (see Figure 1), and (ii) employee expense payments (see Figure 2). Using known risk indicators – such as contracts let without OSC pre-audit oversight, employees not complying with the *OSC Travel Manual*, and agencies not following procurement guidelines – these tools provide visualizations that help auditors more easily identify transactions with the highest risks for fraud, waste, or impropriety.

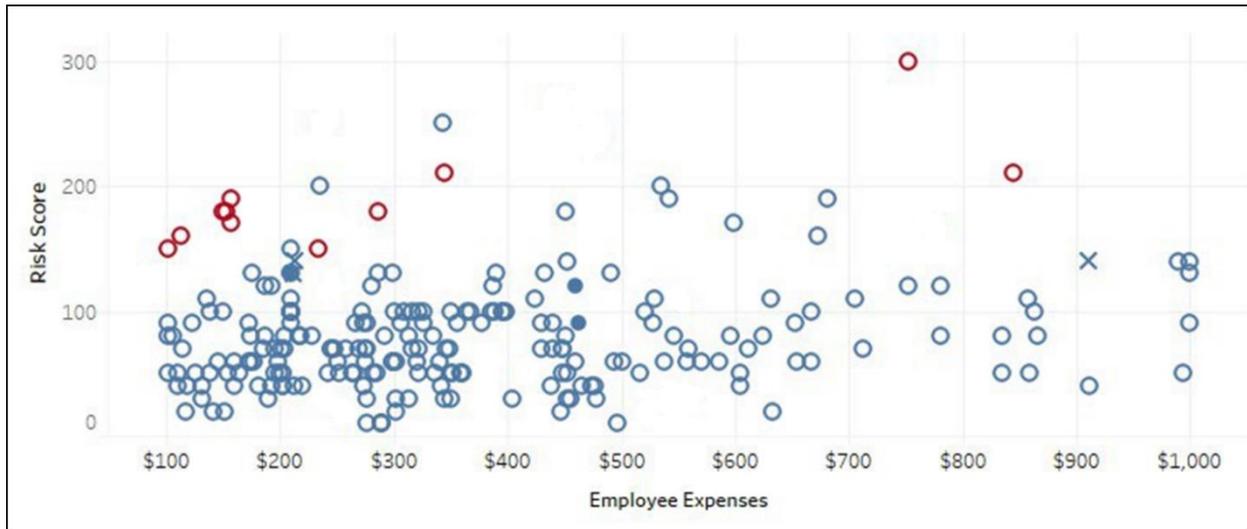
During the period from July 1, 2022 through June 30, 2023, auditors using these tools identified audit findings that either prevented inappropriate funds from being disbursed or identified compliance issues. These findings, worth over \$46 million, included duplicate payments, vendors not complying with contract terms, vendors calculating invoice amounts incorrectly, payments using funds that had lapsed, and employees exceeding federal meal and lodging per diem rates.

Figure 1:
Pending Vouchers by Gross Amount and Risk Score



The pending vouchers are grouped by dollar amount and risk score. The points at the top of the chart represent the vouchers considered to have the highest risk.

Figure 2:
Pending Travel and Expense Reports by Amount and Risk Score



Red indicates a higher risk of overpayment. An X indicates a transaction is currently under audit. A solid point indicates the transaction was previously audited and is being resubmitted.

Improvements to State Contract Offset Results

OSC works with the Department of Taxation and Finance (Tax and Finance) to satisfy certain debts owed by taxpayers to New York State agencies by redirecting certain payments. OSC has the constitutional and statutory authority to do this, including pursuant to the State Contract Offset Program (SCOP). Under SCOP, if a taxpayer has a personal income tax debt, business tax debt, or debt owed to another New York State agency, OSC may offset the taxpayer's contract or vendor payments to satisfy that debt. Tax and Finance notifies OSC of potential offset opportunities and OSC exercises its offset authority to satisfy valid debts.

On average for fiscal years 2017-18 through 2021-22, OSC satisfied more than 780 State debts, totaling nearly \$2.3 million through SCOP offsets per fiscal year. In 2022, OSC, Tax and Finance, the Statewide Financial System and the Office of Information Technology Services collaborated to upgrade technology and automate business processes that support SCOP. This included performing automated data matches between OSC data and Tax and Finance data to better identify potential offset opportunities. As a result of the upgrade and automation, the annual volume of daily offsets increased from more than 1,000 offsets totaling more than \$2.9 million in fiscal year 2021-22 to more than 2,070 offsets totaling more than \$5 million in fiscal year 2022-23.

Using Data and Analytics to Promote Program and Operational Effectiveness

Improving Data Collection and Use

OSC audits often identify opportunities to improve data collection and use a broader range of data sources to better manage programs and operations. Below are some recent examples:

- An audit of the Department of Agriculture and Markets' (Ag and Markets') administration of the State's Pollinator Protection Program found that Ag and Markets had not done enough to ensure that it had identified all the active apiaries that should be registered with the State for oversight and inspection. It also found many cases where Ag and Markets did not have required certifications that bee colonies entering New York State were disease-free ([2021-S-40](#)).
- An audit of the Department of Environmental Conservation's oversight of New York's Rechargeable Batteries Law found that many retailers who likely sell items containing rechargeable batteries are not enrolled in Call2Recycle, an industry-funded program that facilitates the collection and recycling of rechargeable batteries. Auditors used statewide tax parcel information with property classifications and matched the data with retailers participating in the recycling program and found more than 1,200 potentially covered retailers that were not enrolled in the program ([2021-S-19](#)).
- An audit of New York City's Department of Buildings noted that the Department's data on potentially hazardous conditions could be improved by not relying solely on building owners and contractors to report construction injuries or fatalities. By supplementing that data with other data sources, such as information maintained by the federal Occupational Safety and Health Administration or reports from other City agencies, the City can identify underreported construction injuries and fatalities and ensure hazards are addressed ([2021-N-3](#)).
- An audit of tuition charges at seven State University of New York campuses found potential inaccuracies in tuition charges. New York State residents pay a lower "in-state" tuition rate than students who are not New York State residents. OSC's audit used data on student residency, enrollment and tuition data, student driver's licenses, student visa information, lease applications, voter registrations, vehicle registrations, and college or high school transcripts to identify potential undercharges totaling more than \$1.3 million for students who were charged the in-State rate as well as potential overcharges totaling about \$44,000 for students charged the out-of-state rate ([2019-S-58](#)).

Leveraging Unstructured Data

OSC continues to develop and deploy new methods for examining audit questions. For example, in a recent audit of Empire State Development's (ESD) New NY Broadband Program, OSC used a wide array of data and techniques to determine whether the program had succeeded in providing statewide broadband availability. The audit found that as of March 2021, there were over 14,000 households that remain either unserved or underserved. Further, 78,690 of 255,994 housing units are connected by using satellite technology with a maximum download speed of 25 megabits per second, making it a less viable option to meet the needs of today's Internet users.

To determine whether projects were implemented in a timely manner, auditors used text readers to analyze unstructured data from consultant contracts, Requests for Proposals for three Program phases, and ESD Board of Directors meeting minutes. The analysis revealed that over half of the 126 projects experienced some type of delay, ranging from one to 48 months. In addition, for a sample of 50 census blocks, OSC performed a data comparison of census block data and Federal Communications Commission data to verify the maximum advertised download speeds ([2020-S-19](#)).

Identifying Data Necessary for Effective Program Management

Creating and upgrading data systems to keep up with growing and evolving programs are necessary investments both for effective program management and for supporting analytics to provide accountability for outcomes. Recent OSC audits highlight the consequences of insufficient investments in data collection and management:

- The New York State Department of Labor (DOL) did not heed warnings as far back as 2010 that the Unemployment Insurance (UI) system infrastructure was out of date and, consequently, difficult to maintain and that it lacked the agility necessary to adjust to new laws and the scalability to handle workload surges. During the pandemic, faced with high demand for UI benefits and the need to process claims quickly, DOL resorted to stop-gap measures to compensate for system limitations, which ultimately proved to be costly to the State ([2021-S-3](#)).
- Asthma is a significant public health problem and is one of the most common and costly as it often requires emergency care and hospital admission. It also results in a high number of missed school or work days. The Department of Health's Healthy Neighborhoods Program contracts with local health departments to raise awareness and help families in high-risk communities manage asthma risks. OSC analyzed the Department's data files for 55,017 initial visits, revisits, and 1-year asthma follow-up visits, and determined that, due to its lack of contractor monitoring, the Department cannot properly determine whether these funds are being used as intended.

In addition, OSC's 2022 analysis of the data support files for the Department's public-facing Asthma Dashboard found that the Dashboard was significantly outdated, displaying information for emergency department visits and hospitalizations from 2012–2014, death information from 2014–2016, and asthma prevalence data as of 2016 ([2020-S-59](#)).

Improving Processing of Vendor Change Requests

OSC's Vendor Management Unit (VMU) is responsible for safeguarding the Statewide Vendor File by validating and maintaining timely and reliable vendor information for registered vendors. State agencies rely on this information to make payments to business entities and individuals. Historically, VMU has relied upon technology to validate critical and sensitive vendor information. Beginning in late 2022, VMU expanded its use of technology and implemented new business processes to further assist in the validation of vendor change requests. As a result, VMU was able to significantly reduce the targeted time frame for validation, approval and processing (by approximately 93 percent) for certain low-risk change requests during the period of November 1, 2022 through March 31, 2023. During this same period, VMU processed over 2,800 vendor requests according to the new time frames. Additionally, these changes have strengthened efforts to identify and prevent fraudulent requests from being processed and improved customer service for the vendor community.

Promoting Accountability Through Expanded Data Access

OSC and other State agencies continue to make extensive data available to the public. This can help external stakeholders to monitor the use of public money and hold public officials accountable for carrying out their duties effectively, help identify areas of risk, and prevent waste, fraud and abuse. However, the data is not always easy to use. To make public data more user friendly for a broader range of stakeholders, OSC has been developing interactive web-based tools that allow members of the public to filter and view data interactively.

Technological advances can also make data analysis easier, faster and accessible to more people. Interactive data visualizations allow State and local officials, managers and other decision-makers to quickly review data from multiple sources to monitor trends, identify outliers, assess risks and respond as needed to prevent waste and abuse, identify potential fraud, improve performance and explain results to residents and stakeholders.

New York City Staffing Challenges

In [February](#) and [November](#) 2022, OSC published reports highlighting the City of New York's challenges with the retention and recruitment of City employees. Using the City's payroll, financial plan and accounting data, OSC was able to capture the highest attrition rates by employee title, City agency, and agency division, thereby providing the closest approximation of service impact (see Figures 3 and 4). OSC also recommended that the City examine the impact of the uneven decline in staffing on the City's service performance when considering future budget reductions. OSC's reports were cited by both the New York City Council and the New York City Department of Investigation in their respective examinations of the impact of attrition on City services and anti-corruption objectives. In addition, the City's most recent savings directive instructed agency heads to avoid reductions that would significantly impact services where possible. OSC continues to monitor attrition and is further exploring ways to analyze the data in conjunction with the City's published performance data.

**Figure 3:
Declines in New York City Staffing Levels**

Decline in Staffing by Major Occupation
(Full-time employees)

Major Occupational Group (250 & more employees)	Actual	Actual	Percent Decline
	June 2020	August 2022	
Executive Assistants (Other than Schools)	482	351	-27.2%
Correction Officers	8,246	6,114	-25.9%
Groundskeepers and Gardeners	1,283	969	-24.5%
School Safety Agents	5,302	4,133	-22.0%
Information Clerks	356	279	-21.6%
Counselors	792	638	-19.4%
Lawyers	2,141	1,727	-19.3%
Legal Assistants	461	381	-17.4%
Fire Inspection and Prevention Occupations	401	334	-16.7%
Other Financial Officers	739	618	-16.4%
Architects	313	262	-16.3%
Accountants and Auditors	785	658	-16.2%
General Office Clerks	5,826	4,895	-16.0%
Mechanics and Repairers	423	359	-15.1%
School Administrative Support Staff	393	336	-14.5%
Social Workers	12,251	10,491	-14.4%
Investigators and Adjustors	1,709	1,464	-14.3%
Managers	3,356	2,919	-13.0%
Sheriffs and Related	2,059	1,791	-13.0%

Note: Numbers may not match headcount published by the NYC Office of Management and Budget due to different data processing methods used to compile and aggregate the data.

Sources: NYC Office of Management and Budget; Department of Citywide Administrative Services; OSC analysis

**Figure 4:
New York City Divisions with the Highest Vacancy Rates**

Major Agency Divisions with the Highest Vacancy Rates
(Full-time employees)

Agency: Unit of Appropriation	Actual	Actual	Percent Decline	Plan	Estimated Vacancy Rate
	June 2020	August 2022		August 2022	
Social Services: Child Support Services	523	422	-19.3%	775	45.5%
Education: Categorical Programs	5,605	4,914	-12.3%	7,941	38.1%
Education: Early Childhood Programs	758	544	-28.2%	837	35.0%
Parks: Recreation Services	286	255	-10.8%	371	31.3%
Education: Universal Pre-Kindergarten	6,176	5,755	-6.8%	8,290	30.6%
Homeless Services: Administration	318	270	-15.1%	362	25.4%
Education: Special Education Instr. & Leadership	29,428	24,615	-16.4%	32,279	23.7%
Social Services: Adult Services	1,835	1,539	-16.1%	1,987	22.5%
Health Dept.: Mental Hygiene Management	568	460	-19.0%	592	22.3%
Social Services: Medical Assistance	1,395	1,117	-19.9%	1,422	21.4%
Environ. Prot.: Central Utility	885	781	-11.8%	994	21.4%
Environ. Prot.: Water Supp. & Wastewater Coll	2,470	2,257	-8.6%	2,861	21.1%
Health Dept.: Family & Child Health	539	431	-20.0%	545	20.9%
Education: School Facilities	644	525	-18.5%	656	20.0%
Housing Preserv. & Dev.: Office of Development	364	308	-15.4%	384	19.8%
Transportation: Traffic Operations	1,450	1,354	-6.6%	1,675	19.2%
Social Services: Administration	4,134	3,653	-11.6%	4,453	18.0%
Youth & Comm. Dev.: Management	272	202	-25.7%	246	17.9%
Correction: Administration	1,143	1,004	-12.2%	1,201	16.4%
Investigation: All	294	232	-21.1%	277	16.2%
Design and Construction: All	1,246	1,098	-11.9%	1,310	16.2%
Office of Administrative Trials & Hearings: All	302	332	9.9%	394	15.7%
Transportation: Bureau of Bridges	680	624	-8.2%	731	14.6%

Note: OSC estimates vacancy rates based on the difference between the actual headcount and authorized fill level (i.e., the "Plan"). Numbers may not match headcount published by the NYC Office of Management and Budget due to different data processing methods used to compile and aggregate the data.

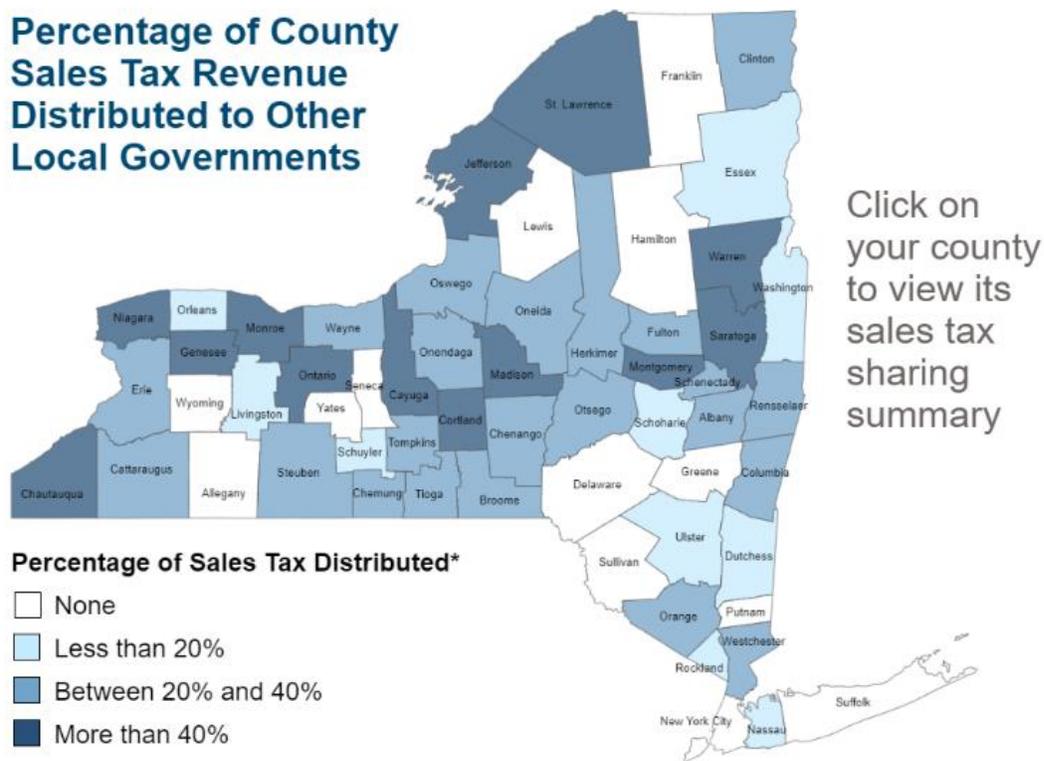
Sources: NYC Office of Management and Budget; Department of Citywide Administrative Services; OSC analysis

Local Sales Tax Sharing

Sales taxes are an important revenue source for local governments. Most counties in the State share some portion of their sales tax collections with cities, towns, villages and in some instances school districts. These sales tax allocations are made in accordance with statute or pursuant to agreements, which are required when county sales taxes are to be allocated between the cities and the area of the county outside of the cities on a basis other than population, and must be approved by the State Comptroller.

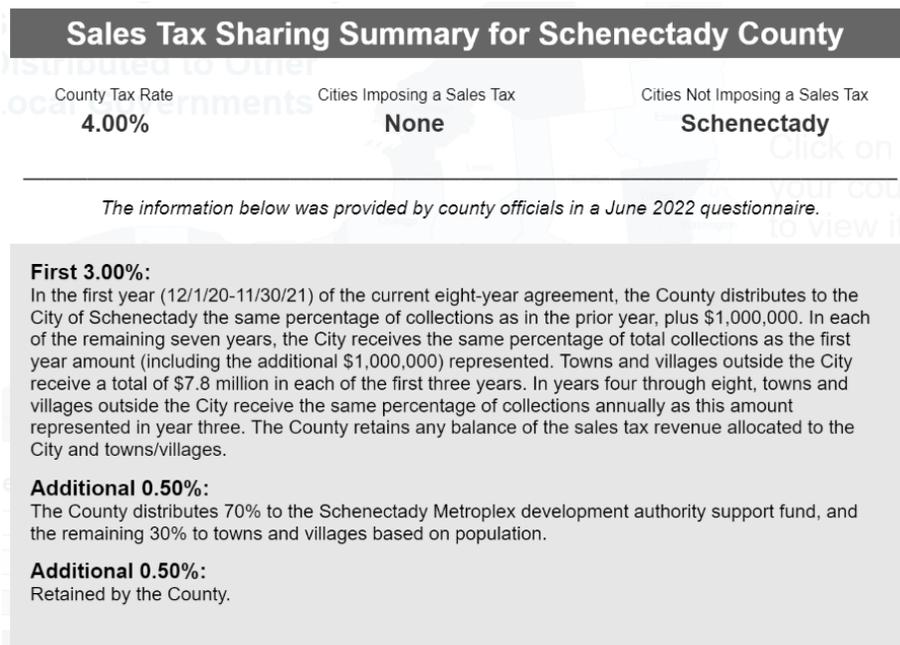
In 2022, OSC launched a resource to help residents, policy makers and local officials understand the ways that counties share sales tax with their municipalities. OSC surveyed counties in 2022 on their specific sharing arrangements and posted descriptions on the agency’s website. An [interactive map](#) (see Figures 5 and 6) allows users to select a county to see the county’s tax rate, the cities that are imposing their own sales taxes, as well as specific details provided by county officials relating to how the collected local sales tax revenues are split among various municipalities. This information will be updated annually.

Figure 5:
Local Sales Tax Sharing In New York State



*As reported by counties in their annual financial reports for fiscal year ending 2020.

**Figure 6:
Example of a Sales Tax Sharing Summary**

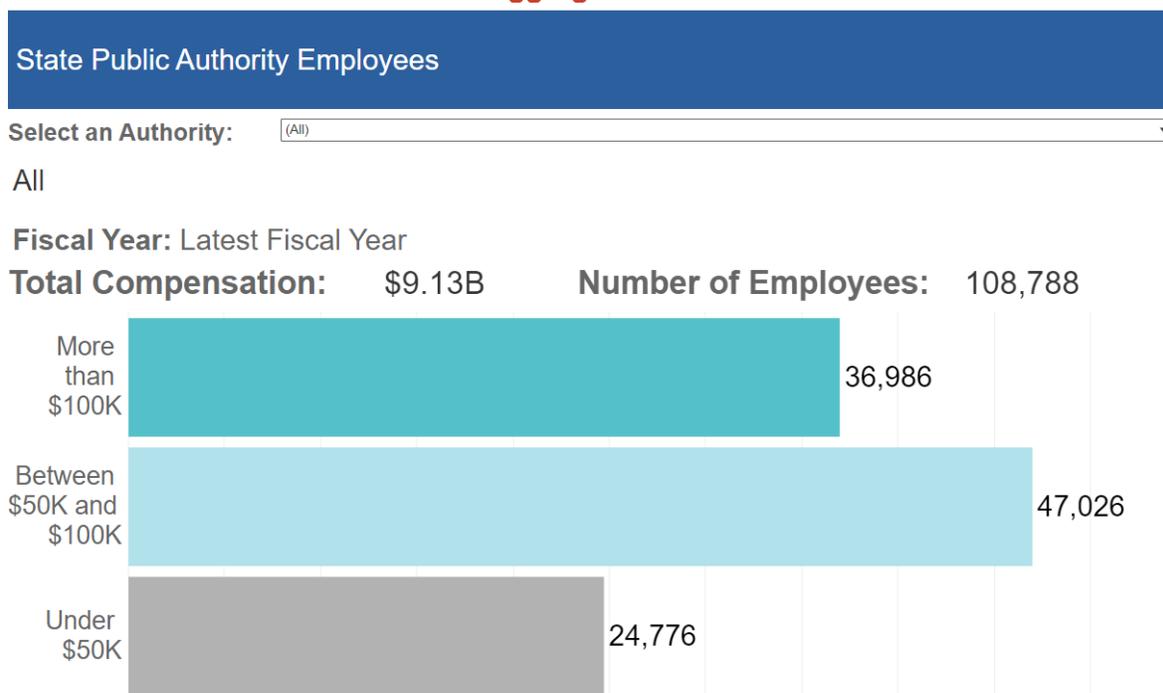


Public Authorities Dashboard Provides Greater Transparency on Spending and Debt

There are more than 1,100 State and local [public authorities](#) in New York. Each year, these authorities spend billions of dollars to build and maintain critical public infrastructure on behalf of the State and they have issued approximately 97 percent of all State-funded debt currently outstanding. While public authorities are required to report annually on expenditures, revenues, debt, employment and procurement practices, they operate with less transparency and oversight than State agencies. As numerous audits by OSC and past incidents have shown, this lack of transparency and accountability can lead to inefficient use of public resources and insufficient oversight and controls.

Nearly 300 of New York’s public authorities (including 240 subsidiaries) are State authorities. They account for more than 60 percent of all public authority spending and debt outstanding. OSC created a set of [State Public Authorities Dashboards](#) to provide the public with greater access to data on State public authority spending, operations and debt practices. The dashboards show bar charts with data on 49 parent-level State authorities, by individual authority or in the aggregate, providing information on their revenue and expenditures, procurements, number of employees and compensation, and debt incurred by type of debt. The data are from the latest reported fiscal year for each authority and are updated quarterly to present the most recent data available. For example, Figure 7 shows data on State public authority employees.

**Figure 7:
Public Authorities Dashboard in the Aggregate**



Advancing Program Improvements Through Data Visualizations

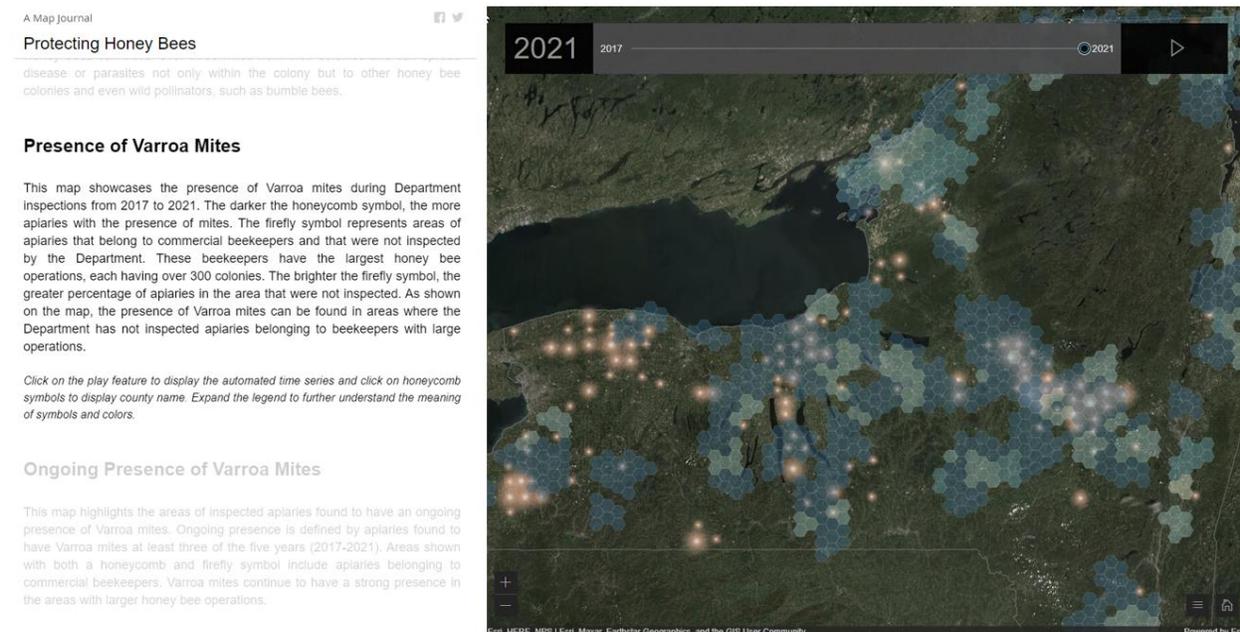
Communicating audit findings effectively helps stakeholders understand the need for policy interventions as well as strategies suited for implementing them successfully. Data visualization helps translate data analysis into options for action. Charts, diagrams, and maps are all ways to identify specific areas of need and opportunities for improvement.

Maps Highlight Geographic Disparities

Visualizing Risks to Crops from Pollinator Parasites

The OSC audit of Ag and Markets’ administration of the State’s Pollinator Protection Program mentioned earlier was accompanied by an [interactive map journal](#). The visualization combines explanation of the importance of honeybees to New York’s agriculture industry with the risks honeybees face from parasitic Varroa mites. Maps identify areas where large numbers of uninspected apiaries exist near areas where inspections have revealed the presence of Varroa mites ([2021-S-40](#)).

Figure 8:
Data Visualization with Maps



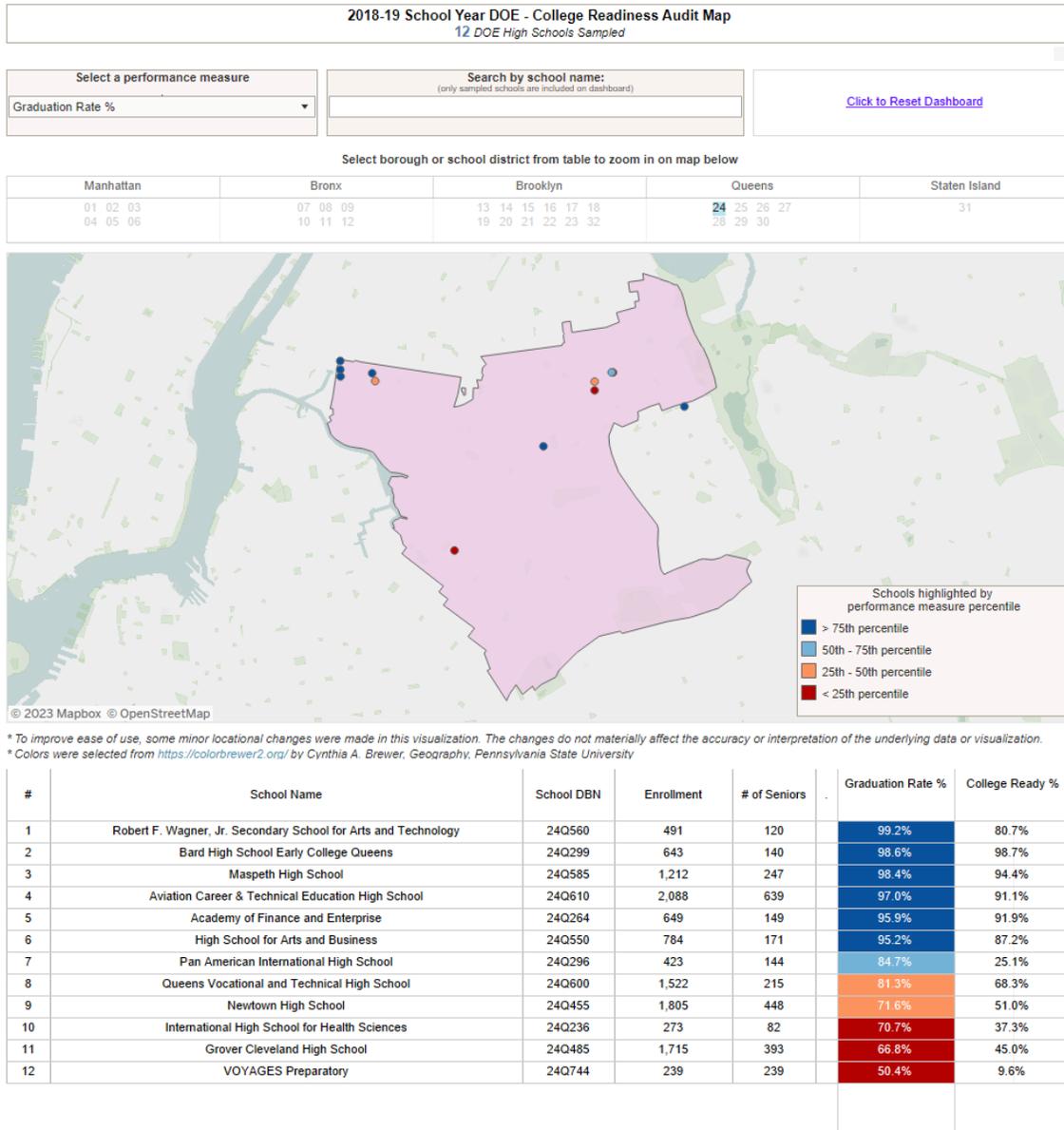
Variation in Graduation Rates and College Readiness in New York City High Schools

Maps also reveal disparities in outcomes in ways that facilitate comparisons across and within very small geographies, such as school districts. According to the U.S. Department of Education, three-quarters of the fastest-growing occupations require education beyond a high school diploma – a college degree or advanced certificate represents entry to rewarding careers. However, nearly half of all students who complete high school and go to college require remedial courses and nearly half never graduate. In the 2021-22 school year, the New York City Department of Education (DOE) – the nation’s largest school system, comprising 32 school districts – served approximately 900,000 K-12 students. Over the past several years, DOE has reported increases in the percentage of students graduating from its high schools, yet the percentage of students whom it has determined to be college-ready has continuously lagged. OSC’s analysis of a cohort of 71,210 students who entered Grade 9 in the 2015-16 school year (or enrolled in high school after that date) and were expected to graduate by August 2019 showed that as many as 23 percent did not graduate by their August 2019 expected graduation date. Additionally, 38 percent of the cohort did not persist through six months in college after enrolling. OSC also identified disparities in levels of college readiness, pursuit of a post-secondary pathway that included college, and outcomes post-graduation. Further, 80 percent of students who didn’t graduate were Hispanic (50 percent) and Black (30 percent) ([2021-N-1](#)).

An interactive map of New York City school districts accompanying the audit enables viewers to see the share of students graduating along with the percentage of students deemed college-ready (see Figure 9, [College Readiness Interactive Map](#)).

Figure 9:
College Readiness Map

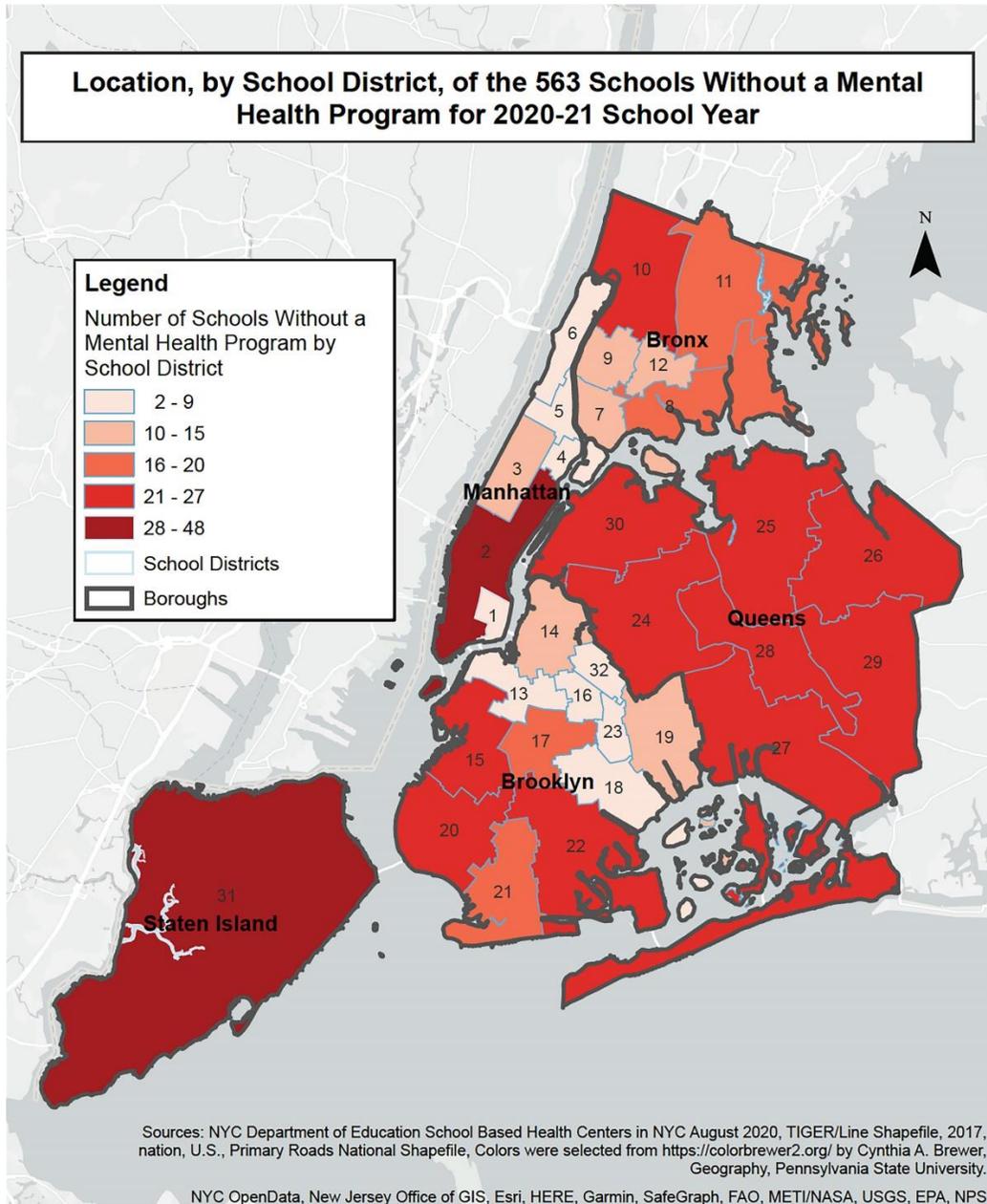
College Readiness Audit (2021-N-1) - Interactive Map



Mapping Gaps in School Mental Health Curricula

An OSC audit of the New York City Department of Education (DOE) found that DOE was not proactively ensuring that all schools have established a mental health curriculum. OSC determined this by analyzing data from schools' Online Occurrence Reporting System, DOE data, and NYC Open Data. The data was also used to develop a static map showing a breakdown of the 563 schools with no mental health programs and the concentrations of schools lacking these programs at the school district level (see Figure 10, (2020-N-7)).

Figure 10:
Map Showing New York City School Districts with Schools with No Mental Health Program



Infographics

Another highly effective form of data visualization is through infographics, which combine a variety of visual elements (data, diagrams, images and other information) to explain complicated processes or results in a way that is easy for a general audience to understand. An infographic accompanying an audit of New York City’s Department of Homeless Services (DHS) shows that DHS did not always place clients in the appropriate type of shelter to meet their needs. DHS provided emergency shelter to an average of 18,000 adults per day in 2021. DHS offers general

shelters and specialized shelters for individuals with mental health, substance abuse, or employment needs and for the elderly.

Figure 11 is an infographic (based on data as of October 2021) showing that substantial shares of clients needing specialized services were not placed in appropriate specialized shelters, even when space was available ([2021-N-5](#)).

Figure 11:
Sub-optimal Use of Specialized Homeless Shelters for Emergency Shelter Services



Managing Risk When Using New Technology

The Adoption of New Technologies Must Be Accompanied By Appropriate Risk Management

Tools powered by artificial intelligence (AI) have taken on an increasingly vital role in industry operations, including agriculture, health care and medicine, manufacturing, transportation, and government – particularly in the backdrop of the pandemic – enabling entities to operate more intelligently, more productively and more competitively. Yet even as AI generates value, it is also giving rise to a host of unwanted, and sometimes serious, consequences. An OSC audit of New York City agencies' use of AI focused on the governance over AI for its unique risks. The City does not have an effective AI governance framework. While agencies are required to report certain types of AI use on an annual basis, there are no rules or guidance on the actual use of AI and, as a result, City agencies have developed their own, divergent approaches. These ad hoc and incomplete approaches to AI governance do not ensure that the City's use of AI is transparent, accurate, and unbiased and avoids disparate impacts ([2021-N-10](#)).

Sharing Knowledge

Virtual Events Help Stakeholders Address Emergent Priorities

OSC continues to provide and present critical data to stakeholders and the public – a particularly important effort in the aftermath of the pandemic. The areas emphasized for data analytics included public health, education, the economy, vulnerable populations, the environment, and State finances. These areas were coupled with techniques to identify areas of risk requiring remediation.

Among other notable collaborations, OSC's State Government Accountability Division hosted a forum with the U.S. Department of Treasury's Bureau of Fiscal Service presenting on its Do Not Pay program and blockchain technology and demonstrated how data and technology can be used in the prevention of improper payments. The event had more than 330 attendees from 18 federal, state, and local organizations, including the Federal Reserve Bank of St. Louis, the Massachusetts Office of the State Auditor, and the New Jersey Office of the State Auditor. OSC also met regularly with the National State Auditors Association to stay informed on current data analytical work and new approaches adopted by state auditors around the nation in the fight against fraud, waste and abuse. Recognized as a leader in government auditing, OSC was sought out to participate in national and international discussions and working groups to provide insights from our work in data analytics as the audit industry continues to adopt data analytical methods and emerging technology. Invitations included the U.S. Comptroller General (Government Accountability Office), Australian National Audit Office, and the Working Group on Impact of Science and Technology on Auditing from the International Organization of Supreme Audit Institutions.

Conclusion

OSC's implementation of Section 8-c of the State Finance Law has resulted in the deployment of tools and strategies leading to more effective and efficient systems for auditing payments, monitoring transactions, allocating resources and sharing valuable results with appropriate stakeholders. These efforts have in turn spurred the development of even more robust models and tools. OSC continually evaluates and refines analytic models to incorporate additional data and apply the best methods to ensure that models are assessing the areas of most significance and material risk.

OSC will continue to work with State agencies and public authorities to identify business processes that could be modified to improve the detection of fraud, waste and abuse and prevent improper payments before they are made. By enhancing the detection of fraud, waste and abuse, data analytics is reducing the cost of delivering services while creating a more level playing field for all the entities that do business with New York State. All New Yorkers stand to benefit from this effort, which safeguards public money and makes our government more transparent, accountable and efficient.

Contact

Office of the New York State Comptroller
110 State Street
Albany, New York 12236

(518) 474-4044

www.osc.state.ny.us

Contributors to the Report

Division of the Chief Information Officer, Bureau of Data Analytics and FirstNY

Division of Local Government and School Accountability

Division of State Government Accountability

Office of Budget and Policy Analysis

Office of Operations

Office of the State Deputy Comptroller for the City of New York