



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
SCOTT M. STRINGER

MARJORIE LANDA
DEPUTY COMPTROLLER FOR
AUDIT

BUREAU OF AUDIT

June 30, 2014

By Electronic Mail

Mr. Zachary Carter
Corporation Counsel
New York City Law Department
100 Church Street
New York, NY 10007

**Re: Final Letter Report on the New York City Law Department's Compliance with
Local Law 36 (Audit Number 7R14-092AL)**

Dear Mr. Carter:

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

Background

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

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

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

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

Findings

Our audit found that the Law Department fully complies with Local Law 36. The Law Department source-separates its recyclable materials, has designated a lead recycling/sustainability coordinator and assistant coordinators, and has established an agency waste prevention, reuse and recycling plan which is updated and reported annually. Our findings are outlined in the table entitled Compliance Summary below:

COMPLIANCE SUMMARY		
Local Law 36 Criteria	Compliance	Notes
Recycles designated materials	Yes	Overall the program complied
Designates waste prevention reuse and recycling coordinator	Yes	The Law Department designated a coordinator and assistant coordinators
Establishes a waste prevention, reuse, and recycling plan by July 1, 2011	Yes	Plan was submitted and adequately supported
Submits annual report to agency head and DSNY Commissioner	Yes	Annual Reports were submitted for Fiscal Years 2012 and 2013

In addition to these findings, we observed that the Law Department has made additional efforts to address waste prevention, reuse and safe handling of hazardous waste beyond the requirements of the local law. Specifically, the Law Department participates in a City-wide contract for hazardous waste pickups by an independent contractor and also participates in City-wide training for the safe handling of hazardous materials. These measures were taken in accordance with DSNY’s additional guidelines enacted pursuant to Local Law 36.

Scope and Methodology

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

The scope period for this audit was July 1, 2011 the date Local Law 36 went into effect, through January 7, 2014 the last day of our fieldwork. Our methodology for this audit consisted of the following steps:

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

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

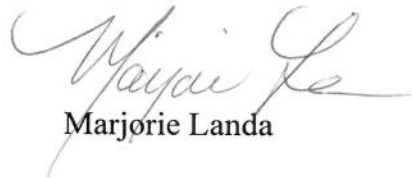
CORE CRITERIA	
Compliance	Detailed Criteria
Recycling	Agency source-separates recyclable materials
Coordination	Agency has a lead coordinator
	Agency has assistant coordinator(s) as applicable
WPRR Plan	Agency has a waste prevention, recycling, and reuse plan
Report to Agency Head and DSNY Commissioner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

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

The issues covered in this report were discussed with Law Department officials during and at the conclusion of this audit. On June 17, 2014, we submitted a draft letter report providing the Law Department with an opportunity to formally respond. The Law Department's response was received on June 25, 2014. In its written response, the Law Department agreed with the report.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Marjorie Landa".

Marjorie Landa

- c: Paul Inselmann, Director of Internal Audit
- Mindy Tarlow, Director, Mayor's Office of Operations
- George Davis, III, Deputy Director, Mayor's Office of Operations



THE CITY OF NEW YORK
LAW DEPARTMENT
100 CHURCH STREET
NEW YORK, N.Y. 10007-2601

G. FOSTER MILLS
Managing Attorney

(212) 356-2200
FAX: (212) 356-3585
gmills@law.nyc.gov

June 23, 2014

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

Re: **Draft Letter Report on the New York City Law
Department's Compliance with Local Law 36**

7R14-092AL

Dear Ms. Landa:

Thank you for giving us the opportunity to respond to the above-mentioned draft report. The Law Department was pleased that the Comptroller's Office noted that the Law Department fully complies with Local Law 36 and that we have made additional efforts to address waste prevention, reuse and safe handling of hazardous waste beyond the requirements of the local law. The Law Department makes a concerted effort to lead on City initiatives through proper staffing, training and monitoring.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Foster Mills".

G. Foster Mills

cc: Zachary Carter
Malachy Higgins
Kenneth Majerus
George Davis III
Ernestine Rivers-Merritt
Leon Breedon
Paul Inselmann