



CITY OF NEW YORK  
**OFFICE OF THE COMPTROLLER**  
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DEPUTY COMPTROLLER FOR  
AUDIT

BUREAU OF AUDIT

July 10, 2014

**By Electronic Mail**

Commissioner Joseph Esposito  
New York City Office of Emergency Management  
165 Cadman Plaza East  
Brooklyn, NY 11201

**Re: Letter Report on the New York City Office of Emergency Management's  
Compliance with Local Law 36 (Audit Number 7R14-095AL)**

Dear Commissioner Esposito:

This Letter Report contains the findings of our audit of the compliance by the New York City Office of Emergency Management ("OEM") with Local Law 36, which governs waste prevention, reuse and recycling by City agencies. The objective of this audit is to determine if OEM 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 OEM 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 OEM 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 to DSNY, “summarizing actions taken to implement the waste prevention, reuse, and recycling plan for the previous twelve-month reporting period, proposed actions to be taken to implement such plan, and updates or changes to any information included in such plan.”

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

**Findings and Recommendations**

Our audit found that OEM generally complies with Local Law 36. However, we found that OEM did not submit its waste prevention, reuse and recycling plan to DSNY until the fall of 2013 after this audit had commenced, notwithstanding Local Law 36’s requirement that such a plan be submitted to DSNY by no later than July 1, 2011. In addition, OEM did not submit its annual reports to its Commissioner and DSNY as required by the local law. Our findings are outlined in the following table entitled Compliance Summary.

<b>COMPLIANCE SUMMARY</b>		
<b>Local Law 36 Criteria</b>	<b>Compliance</b>	<b>Notes</b>
Recycles Designated Materials	Yes	Overall the program complied
Designates waste prevention, reuse and recycling coordinator	Yes	OEM designated a lead coordinator and assistant coordinator
Establishes waste prevention, reuse and recycling plan by July 1, 2011	No	OEM’s plan was not established until after this audit commenced
Submits annual report to agency head and DSNY Commissioner	No	Annual reports were not submitted to its Commissioner or to DSNY

In addition to these findings, we observed that OEM has made additional efforts to address waste prevention, reuse and safe handling of hazardous waste beyond the requirements of the Local Law 36. Specifically, OEM participates in a City-wide contract for hazardous waste pickups by an independent contractor. OEM is also involved with a

Waste Match program<sup>1</sup> where unused items can be better utilized and hence, reduces the waste stream. These measures were taken in accordance with DSNY's additional guidelines enacted pursuant to Local Law 36.

We recommend that OEM submit the required annual reports to its Commissioner and DSNY by July 1st of each year as required by 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 Law 36, DSNY's agency waste prevention, reuse and recycling plan template, and DSNY's report submission form and implementation guidelines;
- We sent an electronic survey to OEM 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 OEM;
- We requested and reviewed as applicable OEM's waste prevention, reuse, and recycling plan, list of coordinators, and agency's 2012 and 2013 annual reports; and
- We conducted interviews with OEM's recycling/sustainability coordinator to discuss the agency's recycling and waste prevention efforts and visited OEM 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.

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<sup>1</sup> OEM participates in DCAS' Waste Match program, a non-profit organization supported by DSNY that allows agencies to donate items no longer being used by the city.

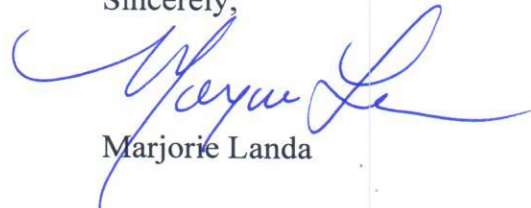
CORE CRITERIA	
Compliance	Detailed Criteria
Recycling	Agency source-separates recyclable materials
	Agency has a lead coordinator
Coordination	Agency has assistant coordinator(s) as applicable
WPRR Plan	Agency has a waste prevention, recycling, and reuse plan
Report to Agency Head and DSNY Commissioner	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 OEM officials during and at the conclusion of this audit. On June 17, 2014, we submitted a draft letter report providing OEM with an opportunity to formally respond. OEM's response was received on July 3, 2014. In its written response, OEM agreed with the report and stated it "will comply with the requirement."

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

Sincerely,



Marjorie Landa

- c: Calvin Drayton First Deputy Commissioner
- Stacy Rosenfeld, Acting Deputy Commissioner
- Craig Bonney, Director of Support Services
- Mindy Tarlow, Director, Mayor's Office of Operations
- George Davis, III, Deputy Director, Mayor's Office of Operations



New York City Office of Emergency Management  
165 Cadman Plaza East  
Brooklyn, New York, 11201

Marjorie Landa  
Deputy Comptroller for Audits  
City of New York, Office of the Comptroller  
Municipal Building, 1 Center Street, Room 110  
NY NY 10007

Re: Response to Draft Letter Report on the NYC OEM's Compliance with Local Law 36 (Audit Number 7R14-095AL)

Dear Deputy Comptroller Landa,

OEM is in receipt of the letter report dated June 17, 2014 which outlines the audit by your office of OEM's compliance with Local Law 36, which governs waste prevention, reuse and recycling by City agencies. The audit found that "OEM generally complies with Local Law 36." However, the audit did find that OEM did not submit our waste prevention, reuse and recycling plan to DSNY, or to our Commissioner, by July 1, 2011 as required by the law. The audit recommends that OEM submit the required annual report by July 1<sup>st</sup> of each year as required. OEM agrees with this finding and will comply with the requirement.

The audit did find that OEM took additional recycling and sustainability actions that went beyond the requirements of LL36. OEM is committed to compliance with LL36 and will continue our efforts to address waste prevention, reuse, recycling and safe handling of hazardous waste.

Sincerely,

A handwritten signature in black ink, appearing to read "Stacy", written over a horizontal line.

Stacy Rosenfeld

Acting Deputy Commissioner  
NYC OEM

C. Calvin Drayton, First Deputy Commissioner, OEM  
Craig Bonney, Director of Support Service, OEM  
Mindy Tarlow, Director Mayor's Office of Operations  
George Davis III, Deputy Director, Mayor's Office of Operations