DIRECTIVE 1: SUB-DIVISION FORM

This form must be completed by each subdivision within the agency which performs a Charter or legally mandated function (see agency list of sub-divisions performing major functions in the Agency-Wide Form) or which provides support services to the agency (see agency list of support services provided in the Agency-Wide Form), except for financial and IT services. Sub-division(s) responsible for financial services within the agency should complete the Financial Form, and IT services should complete the IT Form, in lieu of this one. If the spaces provided below are insufficient to respond fully, please upload and share additional documentation and submit with the completed Financial Integrity Statement, via email. Note that "risks" referred to below includes all risks faced by the sub-division, including (but not limited to) performance, compliance, fiscal, fraud, health and safety, reputational. The risks faced by a sub-division will vary based on the nature and aims of the major functions performed each day. "Internal control" refers to procedures designed to reduce such risks to an acceptable level. The assumption underpinning this form if that the head of the program area or line of service is in the best position to identify, prioritize, implement and monitor policies and procedures to reduce the risks presented in their daily operations. For further guidance, please refer to the Comptroller's Directive 1: Principles of Internal Controls document. https://comptroller.nyc.gov/wp-content/uploads/documents/Directive-1-Principles-of-Internal-Control.pdf

1. Please provide the name, title and email address of the individual who completed this form. *

2. Please provide the name of the sub-division and list all major functions or support services performed by this sub-division. *

3. Have all major risks faced by the sub-division been identified and ranked, in writing? *

- ◯ Yes
- ◯ No

4. If no, please explain how and when the sub-division plans to address this. *

5. Are there internal controls in place to mitigate operational risks? *

- ◯ Yes
- ◯ No

6. If not, when and how will the sub-division address this? *

7. If yes, please briefly describe the process used. to identify risks and rank them. *

8. Was this completed in the last three calendar years? *

◯ Yes

◯ No

9. If no, please advise when the risks and their ranking will be updated. *

10. Were the risks and their ranking shared with the agency executive? *

◯ Yes

◯ No

11. If no, please confirm these will be provided to the agency executive or explain who receives them in lieu of the agency executive. *

12. Please indicate which types of risks were evaluated and ranked. Please check all that apply. *

- [ ] Legal/regulatory/compliance
- [ ] Efficiency and effectiveness
- [ ] Fiscal
- [ ] IT security risks
- [ ] Fraud risk
- [ ] Other

13. Does the sub-division have internal controls in place that provide reasonable assurance that all major risks identified in each of the categories above have been mitigated? *

- ( ) Yes
- ( ) No

14. If not, please list major risks that lack internal controls designed to mitigate risk. Please describe briefly how and when these will be addressed. *

15. Does the sub-division have the resources necessary to mitigate all major risks that potentially impact its operation? *

- ( ) Yes
- ( ) No

16. If not, please explain what other resources are needed to mitigate all major risks, and efforts made to obtain them. *

17. Does the sub-division have written policies and procedures that accurately reflect all existing internal control measures? *

- ◯ Yes
- ◯ No

18. If no, please briefly explain when these will be created and/or updated. *

19. Do such policies and procedures specify how internal control measures must be documented? *

- ◯ Yes
- ◯ No

20. If not, please explain how and when this will be addressed. *

21. Do all internal control measures provide for appropriate segregation of duties? *

- ◯ Yes
- ◯ No

22. If no, please briefly tell us about any compensating controls established in lieu of segregation of duties. *

23. Do such policies and procedures ensure that all internal control measures undergo at least a second level review? *

- ◯ Yes
- ◯ No

24. Please briefly describe compensating controls established in lieu of second level review. *

25. Does the sub-division conduct and document regular training to ensure staff are aware of the policies and procedures? *

- Yes
- No

26. If no, please briefly explain how the sub-division ensures staff know what they are expected to do. *

27. Does the sub-division test the adequacy of internal controls to ensure they are being followed and are working as expected? *

- Yes
- No

28. If not, please explain briefly how the sub-division confirms staff are performing per the policies and procedures and that internal controls are working as expected. *

29. If yes, please briefly describe how and how much testing is performed. *

30. Does the testing include a review of documentation to ensure it provides evidence that measures were performed per policy/procedures? *

- Yes
- No

31. If not, please briefly explain why not and how this will be addressed in future. *

32. How frequently does such testing occur and how are results documented? *

33. If testing identifies weaknesses, are internal controls modified and re-tested to ensure they mitigate risk? *

- Yes
- No

34. If not, please briefly provide a plan for incorporating this the next time internal controls are tested. *

35. Has the sub-division been the subject of an internal audit in the last three years? *

- Yes
- No

36. If yes, were findings shared with the agency executive? *

- Yes
- No

37. If not, who were findings shared with? *

38. Were steps taken to ensure the risks presented by all internal audit findings were addressed? *

- Yes
- No

39. If not, please list risks that were not addressed with an explanation why they were not. *

40. Has the sub-division been the subject of any external audits in the past three years? Please include audits conducted by any oversight agency at City, State, Federal level, the City, and the Single Auditor in the response. *

- Yes
- No

41. Were all audit results shared with the agency executive *

- Yes
- No

42. If not, please explain why not and indicate who in lieu of the agency executive received the findings. *

43. Please list the external audit agency(ies) which conducted the external audit(s). *

44. Were steps taken to ensure the risks presented by all findings in all external audits were addressed? *

- Yes

- ◯ No

45. If not, please submit list findings not addressed and an explanation why correction action was not planned or taken. *

46. Does the sub-division have established goals and performance metrics for all of its major functions? *

- Yes
- No

47. If not, please list major functions without goals and performance metrics and indicate why these have not been established. *

48. Does the sub-division track performance against all goals? *

- Yes
- No

49. If not, please explain how the sub-division assesses performance without tracking against metrics. *

50. How frequently are these tracked? eg monthly, quarterly, yearly *

51. Did the sub-division fully meet all goals and performance metrics in the year under review? *

- Yes
- No

52. If not, please provide an explanation for any goals/performance metrics were not fully met and indicate how performance will be improved in future. *

53. Please list all performance metrics that are reported in the MMR, and their frequency (eg monthly, quarterly, annually). *

54. Which goals and associated performance indicators (if any) are supported by data published in Open Data? Please indicate how frequently the Open Data is updated. *

55. Please briefly describe processes the sub-division maintains to assess client satisfaction with the services it provides. *

56. Please briefly describe processes the sub-division has in place to handle complaints from the public. *

57. Does the sub-division have responsibility for ensuring compliance with vendor contracts? *

- Yes
- No

58. What is the total approximate value of such contracts in the year under review? *

59. Have all vendors been issued with guidance to supplement contract language to specify what documentation must be maintained and submitted to support payment of invoices? *

- ◯ Yes
- ◯ No

60. If not, please briefly explain why not. *

61. Please briefly describe how the sub-division ensures fiscal compliance with vendor contracts. *

62. Have all vendors been issued with guidance to supplement contract language and to specify what documentation must be maintained to prove programmatic compliance with contract terms and conditions? *

- ◯ Yes
- ◯ No

63. If not, please explain why this was not done. *

64. Please briefly describe how the sub-division ensures programmatic compliance with vendor contracts. *

65. Does the sub-division have a way to evaluate customer satisfaction with vendors? *

- ◯ Yes
- ◯ No

66. If no, please explain how this will be addressed in future. *

67. If yes, please briefly explain the process. *

68. Does the sub-division have a process for handling complaints about vendors? *

- Yes
- No

69. If no, please explain how this will be addressed in future. *

70. If yes, please briefly describe the process. *

71. Are vendors audited after payment for compliance with all contract terms and conditions? *

- Yes
- No

72. If not, please explain why vendor compliance audits are not performed and how the sub-division ensures all major terms and conditions were met without them. *

73. What percentage of vendor contracts overseen by the sub-division were the subject of post-payment audits in the year under review? *

74. Were all major findings identified during each audit addressed by the vendor? *

- Yes
- No

75. If no, please provide a brief explanation why not. *

76. Were all identified overpayments collected? *

- Yes, completely.
- No, this is still in process.
- No, they will not be collected.

77. For each identified overpayment that will not be collected please name of the vendor(s), associated contract number(s), overpayment amounts, and an explanation why these amounts will not be collected. *

78. Were all programmatic findings addressed with appropriate correction action plans? *

- Yes
- No

79. If not, please list vendor(s), contract number(s), list of programmatic findings, and an explanation why corrective actions have not been implemented. *

80. Does the sub-division have one or more systems of record that effectively support and document mandated processes? *

- ○ Yes
- ○ No

81. If not, please list the sub-division's mandated processes that are not effectively supported by one or more systems of record. Please explain briefly what is missing, why they are missing, and what plans exist (if any) to develop effective systems of record. *

82. Is the sub-division currently using Artificial Intelligence or Algorithmic Tools (as defined in LL35 of 2022) to carry out or support its major functions? *

- ○ Yes
- ○ No

83. If not, please briefly indicate if there are plans to use such tools in future. *

84. If yes, please provide a brief description indicating how and where AI and/or Algorithmic (as defined above) are being used to support the sub-division's major functions *

85. Are there use guidelines and appropriate internal controls in place to ensure the safe use of AI and Algorithmic Tools? *

◯ Yes

◯ No

86. If no, please explain how and when this will be corrected. *

87. Please briefly describe how the sub-division ensures these are adhered to. *

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