



City of New York

OFFICE OF THE COMPTROLLER

Scott M. Stringer
COMPTROLLER



FINANCIAL AUDIT

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Deputy Comptroller for Audit

Audit Report on the Department of
Homeless Services' Vendor
Performance Evaluations

FK19-094A

May 28, 2020

<http://comptroller.nyc.gov>



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

May 28, 2020

To the Residents of the City of New York:

My office has audited the Department of Homeless Services (DHS) to determine whether DHS evaluated and documented vendor performance in accordance with the Procurement Policy Board (PPB) Rules. We perform audits such as this to increase accountability and to ensure that the City awards funds only to vendors who demonstrate a satisfactory record of performance and business integrity, and are capable of fully and satisfactorily meeting future contract requirements.

In 2017, the Mayor's Office of Contract Services launched the Procurement and Sourcing Solutions Portal (PASSPort), an online portal, to facilitate the City's procurement process and allow agencies to document and monitor vendor performance evaluations (PEs) in one centralized system. During Fiscal Year 2018, DHS was responsible for evaluating vendors' performance for 450 contracts with a combined maximum value of \$5.7 billion.

The audit found that DHS generally did not annually evaluate and document vendor performance in accordance with the PPB Rules. Based on our review of the above-mentioned 450 contracts, DHS did not complete PEs for 171 contracts (38.0 percent), and did not complete PEs timely for 221 contracts (49.1 percent). DHS completed PEs timely for only 58 contracts (12.9 percent). DHS failed to evaluate vendor's performance for contracts at all or timely because it did not ensure that PEs were in fact created on contract anniversary dates, improperly requested PE exemptions for contracts, did not adequately monitor staff to ensure they completed PEs, and did not establish policies and procedures for PEs.

The audit recommends that DHS should: (1) ensure that PEs are completed and finalized within 90 days of the contract anniversary date, (2) review PASSPort to ensure that it includes data for all DHS contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits, (3) request exemptions only for contracts that meet the PPB Rules' PE exemption criteria and contracts for which services or goods were not provided during the evaluation period, (4) ensure that the ACCO and ACCO staff monitor PE completion and periodically remind staff to complete PEs, and (5) develop written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs.

The results of the audit have been discussed with DHS officials, and their comments have been considered in preparing this report. DHS' complete written response is attached to this report. If you have any questions concerning this report, please e-mail my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott M. Stringer".

Scott M. Stringer

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THE CITY OF NEW YORK OFFICE OF THE COMPTROLLER FINANCIAL AUDIT

Audit Report on the Department of Homeless Services' Vendor Performance Evaluations

FK19-094A

EXECUTIVE SUMMARY

The Department of Homeless Services (DHS) is responsible for preventing homelessness before it occurs, addressing street homelessness, providing temporary shelter and social services to homeless New Yorkers, and assisting them in transitioning from shelter and the street to permanent housing. DHS contracts with vendors to provide goods and social services on its behalf and to support its operations and in doing so is required to follow the Procurement Policy Board (PPB) Rules.

Section 4-01(b) of the PPB Rules states,

A performance evaluation shall be done no less than once annually except that for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits, an evaluation report shall be prepared only in cases of deficient performance.

Further, the PPB Rules do not apply to certain procurements as specified in §1-02(d) and certain transactions specified in §1-02(f), "provided [in the latter case] the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor." The transactions specified in §1-02(f) include government-to-government contracts, the provision of work or services by State-regulated public utilities, State-or federally-regulated cable television and other public services, professional memberships, and subscriptions.

The Mayor's Office of Contract Services (MOCS) facilitates and oversees citywide procurement activities. The Director of MOCS is the City Chief Procurement Officer (CCPO) and is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. Within each Mayoral agency, the Agency Chief Contracting Officer (ACCO) is responsible for organizing and supervising the procurement activity of subordinate agency staff in conjunction with the CCPO.

In 2017, MOCS launched the Procurement and Sourcing Solutions Portal (PASSPort), an online portal, to facilitate the City's procurement process and allow agencies to document and monitor vendor performance evaluations (PEs) in one centralized system. The PASSPort Performance Evaluations for Agencies user manual states that, "PASSPort will create a draft PE for the contract 12 months after the contract start date."

During Fiscal Year 2018, DHS was responsible for evaluating vendors' performance for 450 contracts that were registered with the Comptroller's Office, with a combined maximum value of \$5.7 billion.

Audit Findings

DHS generally did not annually evaluate and document vendor performance in accordance with the PPB Rules. Based on our review of the above-mentioned 450 contracts, DHS did not complete PEs for 171 contracts (38.0 percent), and did not complete PEs timely for 221 contracts (49.1 percent). DHS completed PEs timely for only 58 contracts (12.9 percent).

DHS failed to evaluate vendors' performance for contracts at all or timely because it did not ensure that PEs were in fact created on contract anniversary dates, improperly requested PE exemptions for contracts, did not adequately monitor staff to ensure they completed PEs, and did not establish policies and procedures for PEs.

Audit Recommendations

Based on our findings, we made the following five recommendations to DHS:

- DHS should ensure that PEs are completed and finalized within 90 days of the contract anniversary date;
- DHS should review PASSPort to ensure that it includes data for all DHS contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value, and procurements below the small purchase limits;
- DHS should request exemptions only for contracts that meet the PPB Rules' PE exemption criteria and contracts for which services or goods were not provided during the evaluation period;
- DHS should ensure that the ACCO and ACCO staff monitor PE completion and periodically remind staff to complete PEs; and
- DHS should develop written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs including, but not limited to completion timeframes, and monitoring and follow-up activities.

Agency Response

DHS provided a Corrective Action Plan, which DHS stated "identifies the actions already taken, as well as actions that will be taken to address the recommendations in the report. While the agency does not agree with all of the report's recommendations, we agree that further monitoring and training of staff are needed."

AUDIT REPORT

Background

DHS is responsible for preventing homelessness before it occurs, addressing street homelessness, providing temporary shelter and social services to homeless New Yorkers, and assisting them in transitioning from shelter and the street to permanent housing. DHS contracts with vendors to provide goods and social services on its behalf and to support its operations and in doing so is required to follow the PPB Rules.

Section 4-01(b) of the PPB Rules states,

The agency shall monitor the vendor's performance against such standards and indicators on an ongoing basis and sufficiently far in advance of the end of the contract term to determine whether an existing contract should be extended, renewed, terminated, or allowed to lapse. A performance evaluation shall be done no less than once annually except that for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits, an evaluation report shall be prepared only in cases of deficient performance.

Further, the PPB Rules do not apply to certain procurements as specified in §1-02(d) and certain transactions specified in §1-02(f), "provided [in the latter case] the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor." The transactions specified in §1-02(f) include government-to-government contracts, the provision of work or services by State-regulated public utilities, State-or federally-regulated cable television and other public services, professional memberships, and subscriptions.

MOCS facilitates and oversees citywide procurement activities. The Director of MOCS is the CCPO and is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. The ACCO is responsible for organizing and supervising the procurement activity of subordinate agency staff in conjunction with the CCPO.

Section 1-01(e) of the PPB Rules defines procurement activity as "all phases of contract administration, including ...evaluation of performance..." Accordingly, the PPB Rules §4-01(b) and (c) state, respectively, that "the CCPO shall establish procedures to ensure systematic evaluation of vendor performance" and "establish a centralized computerized database for storage and retrieval of the evaluation."

In 2017, MOCS launched PASSPort, an online portal, to facilitate the City's procurement process and allow agencies to document and monitor vendor PEs in one centralized system. City agencies use PASSPort to (1) assign, complete, review, and send PEs to vendors, and (2) assist in making contract decisions to extend, renew, terminate or allow existing contracts to lapse, and award additional contracts.

During Fiscal Year 2018, DHS was responsible for evaluating vendors' performance for 450 contracts that were registered with the Comptroller's Office, with a combined maximum value of \$5.7 billion.

Objective

The objective of this audit was to determine whether DHS evaluated and documented vendor performance in accordance with the PPB Rules.

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.

This audit covered PEs generated or due to be generated in Fiscal Year 2018 (July 1, 2017 to June 30, 2018) which evaluated vendor performance from the prior year. Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

Discussion of Audit Results

The matters covered in this report were discussed with DHS officials during and at the conclusion of this audit. DHS officials were notified of our findings during the course of the audit and agreed that an exit conference was not necessary. On February 19, 2020, we submitted a draft report to DHS officials with a request for comments. We received DHS' written response on March 9, 2020.

DHS provided a Corrective Action Plan, which DHS stated "identifies the actions already taken, as well as actions that will be taken to address the recommendations in the report. While the agency does not agree with all of the report's recommendations, we agree that further monitoring and training of staff are needed." In its response, DHS agreed with three recommendations and disagreed with two recommendations.

Specifically, DHS disagreed with the report's recommendation that the agency ensure that PEs are completed and finalized within 90 days of the contract anniversary date. DHS stated that "there is no requirement in the Procurement Policy Board Rules to complete performance evaluation[s] within 90 days" and that it "will continue to use 90 days as an aspirational target for completing Performance Evaluations."

However, as this report notes, MOCS is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. In that capacity, MOCS informed the DHS ACCO that "[t]raditionally, PEs are expected to be completed within 90 days of the anniversary of the contract start date (for length of contract)." Therefore, DHS should ensure that PEs are completed and finalized within 90 days of the contract anniversary date, in accordance with the guidance MOCS provided, so that DHS' own and other City agencies' procurement personnel can make fully informed contracting decisions concerning vendors.

DHS also disagreed with the report's recommendation to request exemptions only for contracts that meet the PPB Rules' PE exemption criteria and contracts for which services or goods were not provided during the evaluation period. DHS asserted that there were numerous "other instances where a performance evaluation would not be needed" such as when "the period to be

evaluated is less than six months.” However, the PPB Rules do not provide for a number of the exemptions DHS referenced, and DHS did not cite a specific legal or authoritative basis for them.

In addition, in its response, DHS stated that it,

was not aware until recently that the scope of [the] audit concerned Performance Evaluations (PE) due during fiscal year 2018 rather than contracts which were active during that period. . . . This has left us at cross purposes and resulted in the provision of information from DHS which may not have been relevant, or conversely, led us to leave out information which was directly relevant to the preliminary findings.

However, we communicated the audit scope period to DHS in a meeting held on September 16, 2019—nearly six months earlier than the date of its written response. Further, in emails dated September 19, 2019, and March 4, 2020, we informed DHS that,

[w]e used FMS data to identify those contracts for which PEs should have been created during Fiscal Year 2018 i.e., performance evaluations that should have been generated on a contract anniversary date which fell somewhere between July 1, 2017 and June 30, 2018 [Fiscal Year 2018] and covers vendor performance for the previous year.

DHS also stated that “the period reviewed by the auditors was the very first year that PEs were due in PASSPort. It is hardly surprising, given this, that errors were found on review. We expect that as the system continues to improve and staff become more familiar with its functions, error rates will progressively improve.”

However, based on our review of PEs generated or due to be generated in Fiscal Year 2019 (July 1, 2018 to June 30, 2019), DHS’ performance did not improve, and the issues cited in the report persist. For Fiscal Year 2019, DHS was responsible for evaluating 442 contracts. Based on our review, DHS did not complete PEs for 177 contracts (40.0 percent), and did not complete PEs timely for 232 contracts (52.5 percent). DHS completed PEs timely for only 33 contracts (7.5 percent).

Finally, DHS disagreed with several findings. We address those disagreements in the relevant sections of this report, below.

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

FINDINGS

DHS generally did not annually evaluate and document vendor performance in accordance with the PPB Rules. This issue is discussed in detail below and in a separate Audit Report on MOCS' Monitoring of Vendor Performance Evaluations (Audit # FK19-091A).

DHS Did Not Complete PEs At All or Did Not Complete Them Timely

As previously noted above, §4-01(b) of the PPB Rules states,

A performance evaluation shall be done no less than once annually except that for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits, an evaluation report shall be prepared only in cases of deficient performance.

Further, the PPB Rules do not apply to certain procurements as specified in §1-02(d) and certain transactions specified in §1-02(f), "provided [in the latter case] the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor." The transactions specified in §1-02(f) include government-to-government contracts, the provision of work or services by State-regulated public utilities, State-or federally-regulated cable television and other public services, professional memberships, and subscriptions.

DHS provided us with emails that it received from MOCS informing the DHS ACCO that "[t]raditionally, PEs are expected to be completed within 90 days of the anniversary of the contract start date (for length of contract)."

During Fiscal Year 2018, DHS was responsible for evaluating vendors' performance on 450 contracts. In its Calendar Year 2018 Comptroller's Directive #1 Checklist, DHS stated that procurement personnel received training in the PPB Rules and that the agency evaluated vendor performance at least once a year in accordance with the PPB Rules and CCPO procedures. However, based on our review of PASSPort data as of July 16, 2019 for the above-mentioned 450 contracts, DHS did not complete PEs for 171 contracts (38.0 percent), and did not complete PEs timely for 221 contracts (49.1 percent). Those 392 contracts included vendors that provide shelter and social services to homeless families and adults. DHS completed PEs timely for only 58 contracts (12.9 percent).

DHS failed to evaluate vendors' performance for contracts at all or timely because:

- DHS did not ensure that PEs were in fact created in PASSPort;
- DHS improperly exempted contracts from PEs;
- DHS did not adequately monitor staff to ensure that they completed PEs; and
- DHS did not establish formal written procedures for PEs.

The above-listed issues are discussed in detail below.

Section 2-08(a)(1) of the PPB Rules states that "[p]urchases shall be made from, and contracts shall be awarded to, responsible prospective contractors only." Further, Section 2-08(b)(2) states

that “[f]actors affecting a contractor’s responsibility may include...a satisfactory record of performance” and “a satisfactory record of business integrity.” Accordingly, Section 2-08(g) of the PPB Rules states that “ACCOs shall use [PASSPort] PEs and the [PASSPort] database of debarred, suspended, and ineligible vendors when making responsibility determinations and ultimately, purchasing and contracting decisions.”¹

Since DHS did not evaluate vendors’ performance on most contracts either at all or timely, DHS and other City agency procurement personnel cannot make fully informed contracting decisions concerning those vendors. As a result, the City may extend, renew, or award contracts and funds to vendors that have not demonstrated a satisfactory record of past performance, are not capable of fully or satisfactorily meeting future contract requirements, or lack the business integrity to justify the award of public tax dollars.

DHS Response: “There are several finding details with which we disagree, as shown in the attached spreadsheet. According to data supplied by MOCS:

- i. 22 more PEs were completed than reported.”

Auditor Comment: Based on our review of PASSPort data, we determined that from July 17, 2019 to February 14, 2020, DHS completed 19 (not 22) additional PEs in response to, and during the course of, our audit. (This report does not count those 19 PEs among the PEs that DHS had completed as of July 16, 2019, because they were completed after that date.) PASSPort data further establishes that DHS did not complete the remaining three PEs it references in its response—DHS staff started but did not complete two of those PEs. DHS claimed that the third contract was exempt from the PE requirement on the basis that it was “recently registered.” However, the PPB Rules do not provide exceptions for recently registered contracts and DHS did not cite a specific legal or authoritative basis for such exceptions.

DHS Did Not Ensure that PEs Were Created

As previously mentioned, the Director of MOCS is the CCPO and is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. The agency ACCO is responsible for organizing and supervising the procurement activity of subordinate agency staff in conjunction with the CCPO. City agencies use PASSPort to assign, complete, review, and send PEs to vendors. The PASSPort Performance Evaluations for Agencies user manual states that, “PASSPort will create a draft PE for the contract 12 months after the contract start date.” However, during Fiscal Year 2018, PASSPort did not create PEs for 189 of the 450 DHS contracts on their contract anniversary dates.

DHS relied on PASSPort and did not ensure that PEs were created—either automatically or manually in PASSPort—on contract anniversary dates. For 73 of the 189 contracts, DHS discovered that the PEs were not created automatically on contract anniversary dates. Subsequently, DHS notified MOCS and requested that MOCS create PEs for the 73 contracts. Since DHS did not review PASSPort data to ensure that PEs were created on contract anniversary dates, those 73 PEs were created between 23 and 709 days late.

For the remaining 116 contracts, DHS appears to have been unaware that PEs were not created in PASSPort. On September 19, 2019, we provided DHS with a list of contracts that were not

¹ In 2017, MOCS launched PASSPort, which replaced the Vendor Exchange System (VENDEX), to facilitate the City’s procurement process and allow agencies to document and monitor vendor PEs.

evaluated, which included the above-mentioned 116 contracts. On January 24, 2020, we requested that DHS provide us with documentation to show that it: (1) notified MOCS and requested that MOCS create PEs for those 116 contracts and (2) completed PEs. To date, DHS has not provided us with the requested documentation to show that it created and completed PEs or explain why PEs were not created and completed.

DHS Response: “There are several finding details with which we disagree, as shown in the attached spreadsheet. According to data supplied by MOCS . . .

- ii. 6 PEs reported as not created were created (including one that is now completed and closed);

Auditor Comment: Based on our review of PASSPort data, DHS created and completed one additional PE in response to and during the course of our audit. DHS did not create PEs for the remaining five contracts.

However, we removed one of the above-referenced six contracts from our population because it was not active—i.e., no payments were made—during our audit scope period.

DHS Response: “There are several finding details with which we disagree, as shown in the attached spreadsheet. According to data supplied by MOCS. . .

- iii. 38 contracts had no PEs created in PASSPort for legitimate reasons (2 were leases, 25 fell below the limit for small purchases, 7 remained in Vendex and 4 were granted exemptions in Vendex).”

Auditor Comment: We removed 10 of the above-mentioned 38 contracts from our population because 8 contracts were not active and 2 contracts were leases for real property that were not subject to the PPB Rules.² For the remaining 28 contracts, DHS failed to create and complete PEs as required.

With respect to the 25 contracts that DHS identifies above as small purchases, DHS should have completed PEs for 19 contracts. Based on our review of FMS data, those 19 contracts exceeded the small purchase limit and were active during our audit scope period. The 6 remaining contracts in that group of 25 are not included in our population or findings in this report because they were not active during our audit scope period.

Finally, as previously mentioned, MOCS launched PASSPort in 2017. Therefore, PEs for our scope period—Fiscal Year 2018—should have been created and completed in PASSPort. DHS asserts that relevant records for seven contracts were recorded in VENDEX rather than PASSPort, and that four additional contracts were “granted exemptions” in VENDEX. However, DHS did not provide us with documentation to show either that PEs for the seven above-mentioned contracts were created and completed in VENDEX or that VENDEX reflected that four of the above-mentioned contracts were exempted from PE requirements for our audit scope period. Accordingly, our finding as to those 11 contracts remains that PEs should have been, but were not, recorded in PASSPort.

²For eight contracts, services were not provided during our audit scope period. Of those eight contracts, DHS stated that six contracts were exempt from PEs because they were below the small purchase limit, one contract PE remained in VENDEX, and one contract was granted a PE exemption in VENDEX.

DHS Improperly Requested PE Exemptions for Contracts

As previously mentioned, §4-01(b) of the PPB Rules states that City agencies shall annually complete PEs for contracts and provides exceptions “for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits.” Further, the PPB Rules do not apply to certain procurements as specified in §1-02(d) and certain transactions specified in §1-02(f), “provided [in the latter case] the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor.” The transactions specified in §1-02(f) include government-to-government contracts, the provision of work or services by State-regulated public utilities, State-or federally-regulated cable television and other public services, professional memberships, and subscriptions. However, based on our review of the PASSPort “Performance Evaluations Canceled because Exempt from Evaluation” report, DHS did not complete PEs for six contracts for which it improperly requested and MOCS approved exemptions.

For the six contracts, DHS claimed that either contracts were terminated (two contracts) or that no work or service was performed (four contracts).³ However, based on our review, DHS should have completed PEs for all six contracts because work or service was in fact provided during the evaluation period. Most notably, DHS did not complete a PE for LCG Community Services, Inc., whose performance was deficient and whose contract was allowed to lapse. Further, MOCS failed to issue a caution in PASSPort to report significant adverse information about this vendor’s performance.

DHS contracted with LCG Community Services, Inc. to provide temporary emergency shelter for homeless adult families and assist them in obtaining permanent housing. The term of the contract was from April 1, 2015 to June 30, 2019. However, DHS informed us that it allowed this contract to “lapse” before the contract term ended. On February 27, 2020, we requested information and documentation regarding DHS’ decision to allow the LCG Community Services, Inc. contract to lapse, including the effective date, and associated correspondence. To date, DHS has not provided us with the requested information and documentation.

Based on DHS site visit reports and correspondence for 2017 and 2018, LCG Community Services, Inc. was cited for a significant lack of documented social service provision, a failure to meet housing placement targets, and a failure to inspect apartments. LCG Community Services, Inc. was also cited for maintenance, health, and safety concerns including, among other things,

- A lack of smoke detectors and blocked fire gates;
- Rodent and roach infestation;
- Leaks, mold, and mildew;
- Cracks and holes in walls and ceilings;

³ Based on the PASSPort Performance Evaluations Canceled because Exempt from Evaluation report, MOCS improperly approved PE exemptions for six DHS contracts between June 4, 2018 and May 1, 2019. The six contracts and PE exemption periods are as follows: Bushwick Economic Development Corp; CT1-071-20181408824 evaluation period not reported, West Side Federation For SR & Supportive Housing Inc.; CT1-071-20181422217 evaluation period not reported, Apex Mechanical Corp.; CT1-071-20151403994 for the evaluation period January 1, 2016 to December 31, 2016, Bowery Residents’ Committee, Inc.; CT1-071-20171423328 for the evaluation period March 1, 2017 to June 30, 2018, Center For Urban Community Services Inc.; CT1-071-20181401533 for the evaluation period July 1, 2017 to June 30, 2018; and LCG Community Services Inc.; CT1-071-20171412745 for the evaluation period July 1, 2017 to June 30, 2018.

- Peeling and chipped paint;
- Malfunctioning toilets;
- Inoperable ovens and refrigerators; and
- A lack of dressers and insufficient mattresses and chairs.⁴

DHS completed only one PE for LCG Community Services, Inc. for the period April 1, 2015 to March 31, 2016. For that period, LCG Community Services, Inc. received an overall rating of satisfactory. DHS failed to complete PEs and MOCS failed to issue cautions in PASSPort to document LCG Community Service, Inc.'s performance for the periods of April 1, 2016 to March 31, 2017, and April 1, 2017 to March 31, 2018. DHS improperly requested and received a PE exemption from MOCS on May 1, 2019 for the period July 1, 2017 to June 30, 2018.

Since PASSPort—the City's system of record for vendor performance history—lacks any record of LCG Community Services, Inc.'s deficient performance, the City cannot make fully informed contracting decisions in the future concerning this vendor or its principals.

DHS Response: “There are several finding details with which we disagree, as shown in the attached spreadsheet. According to data supplied by MOCS. . .

- iv. 2 of the 6 exemptions reported as improper were appropriate because the contracts had expired before the review period.”

Auditor Comment: As previously stated, based on our review of FMS data, DHS should have completed PEs for all six contracts because work or service was in fact provided during the evaluation period.

DHS Response: “PE for LCG contract has been reinstated and will be completed immediately.”

Auditor Comment: On April 12, 2020, approximately one month after DHS' sent its written response to the draft of this report, DHS completed PEs in PASSPort to document LCG Community Service, Inc.'s performance for the periods of April 1, 2016 to March 31, 2017, and April 1, 2017 to March 31, 2018. For those periods, LCG Community Services, Inc. received overall ratings of satisfactory and unsatisfactory, respectively.

However, DHS completed those evaluations 1,129 days and 742 days late, respectively.⁵ Furthermore, DHS' two-year delay in evaluating LCG Community Service, Inc.'s deficient performance may have contributed to MOCS' continuing failure to enter the appropriate caution in PASSPort. The PASSPort Performance Evaluations for Agencies manual states that “if the overall PE score is Unsatisfactory, the system will generate draft cautions for MOCS to review.” To date, however, MOCS has failed to issue a “caution” in PASSPort for LCG Community Services, Inc.'s deficient performance for the period April 1, 2017 to

⁴ DHS conducted site visits of Bronx cluster sites on November 27-29, 2017, December 4,7 & 8, 2017, May 16, 2018, May 23, 2018, and Brooklyn cluster sites on November 21 & 28, 2017 and May 8 & 15, 2018.

⁵ For the period April 1, 2016 to March 31, 2017, DHS should have completed a PE by no later than June 30, 2017 and for the period April 1, 2017 to March 31, 2018, DHS should have completed a PE by no later than June 30, 2018.

March 31, 2018, and the absence of that cautionary record three years after DHS' inspections documented the deficiencies remains unexplained.

DHS Did Not Adequately Monitor Staff to Ensure They Completed PEs

As previously stated, the DHS ACCO is responsible for organizing and supervising the procurement activity of subordinate agency staff in conjunction with the CCPO. Comptroller's Directive #1, Section 4.5 states,

A sound internal control system must be supported by ongoing activity monitoring occurring at various organizational levels and in the course of normal operations. Such monitoring should be performed continually and be ingrained throughout an agency's operations.

The DHS ACCO and ACCO staff informed us that DHS used the PASSPort Outstanding Performance Evaluations by Evaluator report and an internal tracking spreadsheet to monitor whether PEs were completed. In addition, the DHS ACCO and ACCO staff informed us that MOCS emailed them to inform them of PE completion status and remind them to complete outstanding PEs as soon as possible. DHS ACCO staff informed us that they sent reminders to evaluators to complete PEs.

We requested that DHS provide us with documentation to show that DHS monitored PE completion and that it sent reminders to evaluators to complete PEs. In response, DHS provided us with an internal tracking spreadsheet which officials said was used to monitor completion of PEs. In addition, DHS provided us with email reminders, sent on March 30, 2018 and April 6, 2018, advising staff to complete PEs for only 30 Single Room Occupancy shelter contracts. However, as previously mentioned, DHS was responsible for evaluating vendors' performance on a much larger number of contracts during Fiscal Year 2018—specifically, 450—, and of those, DHS did not complete PEs for 171 contracts (38.0 percent), and did not complete PEs timely for 221 contracts (49.1 percent).

DHS Did Not Establish Policies and Procedures for PEs

Comptroller Directive #1, *Principles of Internal Control*, states,

Internal control activities help ensure that management's directives are carried out. They are, basically, 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. . . Internal controls should be documented in management administrative policies or operating manuals.

In its Calendar Year 2018 Comptroller's Directive #1 Checklist, DHS stated that it had formal written operating procedures and that it communicated procedures to appropriate agency staff except for budget and capacity planning and development. However, DHS did not have written operating procedures for PEs including procedures for PE completion timeframes, and monitoring and follow-up activities.

RECOMMENDATIONS

DHS should:

1. Ensure that PEs are completed and finalized within 90 days of the contract anniversary date.

DHS Response: “Disagree. There is no requirement in the Procurement Policy Board Rules to complete performance evaluation within 90 days of the contract anniversary date.

DHS Programs will continue to use 90 days as an aspirational target for completing Performance Evaluations.”

Auditor Comment: As previously stated, MOCS is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. In that capacity, MOCS informed the DHS ACCO that “[t]raditionally, PEs are expected to be completed within 90 days of the anniversary of the contract start date (for length of contract).” Therefore, DHS should ensure that PEs are completed and finalized within 90 days of the contract anniversary date, in accordance with MOCS’ guidance, so that DHS and other City agency procurement personnel can make fully informed contracting decisions concerning vendors.

2. Review PASSPort data regularly to ensure that PASSPort creates PEs for all DHS contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits.

DHS Response: “We agree in principle that all PEs that are required to be completed should be created in PASSPort. ACCO will work with MOCS to establish an effective means to ensure all required PEs are created in PASSPort.”

3. Request exemptions only for contracts that meet the PPB Rules PE exemption criteria and contracts for which services or goods were not provided during the evaluation period.

DHS Response: “Disagree[.] There are other instances where a performance evaluation would not be needed, as listed below:

- Lease contracts
- Contract for government or quasi-governmental agency
- The period to be evaluated is less than six months
- No work/service was done under the contract during the period
- The contract is a master contract and evaluations are being done on the task orders, or vice versa
- The contract passes funds through to another governmental entity
- The contractor’s performance was evaluated under a different contract
- The contract has been terminated and final evaluation was completed

- Confidential contracts
- Contract Determined by Government Mandate. . . .

The updated SOP (Recommendation 5, below) will include clear exemption criteria.”

Auditor Comment: Although DHS asserted that “[t]here are other instances where a performance evaluation would not be needed,” the PPB Rules do not provide for several of the exemptions DHS mentions in its response, and DHS did not provide a legal or authoritative basis for such exemptions. Nevertheless, we have revised this recommendation in this final report to make clear that DHS should limit its requests for exemptions from PE requirements to the contracts that the PPB Rules expressly exempt.

Insofar as DHS relies on §1-02(f) of the PPB Rules in determining that certain transactions are exempt from PE requirements, it should also ensure that it complies with that rule’s stipulation, “provided the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor.” In sum, DHS should comply with the PPB Rules by requesting PE exemptions only for contracts that meet the PPB Rules’ express exemption criteria, and it should maintain records of the ACCO’s determinations where the rules require such determinations.

4. Ensure that the ACCO and ACCO staff monitor PE completion status on an ongoing basis and periodically send written reminders to staff to complete PEs before their due dates.

DHS Response: “Agree[.] Staff already monitor performance evaluation completion from program areas. Individual evaluators are sent reminder emails when performance evaluations are due, and ACCO staff monitors progress using a tracking tool. Regular reminders are sent to program staff.”

Auditor Comment: As detailed above, DHS did not adequately monitor PE completion status and regularly send written reminders to staff to complete PEs before their due dates. For the audit scope period, DHS provided us with email reminders for only 30 of the 450 contracts—6.6 percent—that it was responsible for evaluating. Therefore, we reiterate that DHS should ensure that the ACCO and ACCO staff monitor PE completion status on an ongoing basis and periodically send written reminders to staff to complete PEs before their due dates.

5. Develop written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs including, but not limited to completion timeframes, and monitoring and follow-up activities.

DHS Response: “Agree[.] DSS already has a standard operating procedure for completing performance evaluations which is in the process of being updated.

DHS program staff will receive comprehensive training on the use of PASSPort to complete and track the status of performance evaluations that are due.”

Auditor Comment: During the course of the audit, DHS did not provide us with written operating procedures for PEs that included PE completion timeframes and procedures for monitoring PE completion and follow-up activities. Therefore, we reiterate that DHS should develop written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs.

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.

This audit covered PEs generated in Fiscal Year 2018 (July 1, 2017 to June 30, 2018) which evaluated vendor performance from the prior year.

To obtain an understanding of the rules and regulations governing DHS' documentation and evaluation of vendor performance, we obtained and reviewed as criteria the PPB Rules, and the New York City Charter Chapter 13: Procurement.

To obtain an understanding of DHS' operating procedures and controls, we met with the ACCO, First Deputy ACCO, and two Deputy ACCOs. We also documented our interviews in memoranda. We reviewed DHS' Directive #1's Agency Evaluation of Internal Controls Checklists for Calendar Years 2017 and 2018.

To obtain an understanding of PASSPort, we reviewed PASSPort training manuals and we conducted a walkthrough with MOCS officials and documented our discussion in memoranda.

To identify active DHS contracts for Fiscal Year 2017, we extracted the Agreements Franchises Concessions report from the City's Financial Management System (FMS). The extracted report included DHS contracts between July 1, 1900 and June 11, 2019. We selected active contracts in Fiscal Year 2017 by removing those contracts with an end date prior to July 1, 2016 and a start date after June 30, 2017 from the report. We also removed contracts that meet the PPB Rules PE exemption criteria.

To determine whether DHS completed PEs for all contracts for Fiscal Year 2018, we compared the population of Fiscal Year 2017 active contracts extracted from FMS against the Performance Evaluation by Agency report provided by MOCS.

To determine whether DHS finalized PEs in a timely manner, we calculated the number of days between the contract anniversary date and the evaluation completion date. We considered a PE to be timely if it was completed within 90 days.



**Department of
Social Services**

Human Resources
Administration

Department of
Homeless Services

ADDENDUM I

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Rev. 04/19

Steven Banks
Commissioner

March 9, 2020

Molly Murphy
DSS First Deputy Commissioner

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Office of the City Comptroller
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New York, NY 10007

Saratu Grace Ghartey
Chief Program Accountability
Officer

151 West Broadway
New York, NY 10013

212 274 5600

Re: Agency Response to the Draft Audit Report on the Department of Homeless Services' Vendor Performance Evaluations FK19-094A

Dear Ms. Landa,

Thank you for sharing the draft report for the New York City Comptroller audit of NYC Department of Homeless Services' Vendor Performance Evaluations FK19-094A.

Please find enclosed our agency response in the form of a Corrective Action Plan which identifies the actions already taken, as well as actions that will be taken to address the recommendations in the report. While the agency does not agree with all of the report's recommendations, we agree that further monitoring and training of staff are needed.

That notwithstanding, there are a number of issues we would like to bring to your attention, and we ask that you consider these before issuing the final report:

- 1) DHS was not aware until recently that the scope of audit concerned Performance Evaluations (PE) due during fiscal year 2018 rather than contracts which were active during that period. We note in this respect that the engagement letter does not reference an audit period, and that the initial document request from the auditors referenced documentation and information concerning contracts that were active during fiscal year 2018. This has left us at cross purposes and resulted in the provision of information from DHS which may not have been relevant, or conversely, led us to leave out information which was directly relevant to the preliminary findings.
- 2) We understand that the scope of the audit for exemptions used a completely different period. This was not made known to the Agency at any point prior to issuance of the draft report. This information does not appear in the summary page of the data provided in support of the preliminary findings or in the preface to the draft report but rather is buried in a footnote in the draft report. Moreover, the provided data cites to 4 instances of improper exemptions as opposed to 6 which are referenced in the draft report.
- 3) The draft report asserts that Performance Evaluations (PEs) must be completed and finalized within 90 days of the contract anniversary date; however, there is no

requirement in the Procurement Policy Board (PPB) Rules that PEs must be completed within this timeframe:

- 4) PE exemptions are not only for contracts for goods procured by competitive sealed bids based on best value and for contracts below small purchase limits. Exemptions are also requested for items such as leases, purchases not subject to PPB Rules, and contracts where work was not performed in that contract year (see the complete list in the attached CAP); and
- 5) There are several finding details with which we disagree, as shown in the attached spreadsheet. According to data supplied by MOCS:
 - i. 22 more PEs were completed than reported;
 - ii. 6 PEs reported as not created were created (including one that is now completed and closed);
 - iii. 38 contracts had no PEs created in PASSPort for legitimate reasons (2 were leases, 25 fell below the limit for small purchases, 7 remained in Vendex and 4 were granted exemptions in Vendex); and
 - iv. 2 of the 6 exemptions reported as improper were appropriate because the contracts had expired before the review period.

The details are attached as **Exhibit A**.

It is also worth noting that the period reviewed by the auditors was the very first year that PEs were due in PASSPort. It is hardly surprising, given this, that errors were found on review. We expect that as the system continues to improve and staff become more familiar with its functions, error rates will progressively improve.

The agency remains committed to its mission of serving New York City's most vulnerable population in the most efficient and effective manner, while adhering to all applicable rules, regulations and laws by which we are bound. We would like to express our sincere appreciation for the efforts that your office has invested in this audit to assist us in achieving our goals.

We are confident that our progress and our response to this audit demonstrate the agency's commitment to continually improving our operations. Should you have any questions regarding the enclosed, please contact Sonia Lamrhari, Director of the DSS Bureau of Audit Coordination at 929-221-5724.

Thank you for your consideration.

Yours sincerely,



Maura Hayes-Chaffee
Assistant Deputy Commissioner, Audit Services

Enclosures

**NYC DEPARTMENT OF SOCIAL SERVICES
OFFICE OF AUDIT SERVICES
CORRECTIVE ACTION PLAN**

Audit Name: Audit on the Department of Homeless Services' Vendor Performance Evaluations- Draft Report
Audit Number: FK19-094A

Date: March 09, 2020

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
<p>Recommendation 1:</p> <p>Ensure that PEs are completed and finalized within 90 days of the contract anniversary date.</p>	<p>Disagree</p> <p>There is no requirement in the Procurement Policy Board Rules to complete performance evaluation within 90 days of the contract anniversary date.</p> <p>DHS Programs will continue to use 90 days as an aspirational target for completing Performance Evaluations.</p>	<p>ACCO</p> <p>DHS Programs</p>	<p>None</p> <p>None</p>	<p>N/A</p> <p>Ongoing</p>
<p>Recommendation 2:</p> <p>Review PASSPort to ensure that it includes data for all DHS contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value, and procurements below the small purchase limits.</p>	<p>Agree</p> <p>We agree in principle that all PEs that are required to be completed should be created in PASSPort.</p>	<p>ACCO</p>	<p>ACCO will work with MOCS to establish an effective means to ensure all required PEs are created in PASSPort.</p>	<p>July 2020</p>

**NYC DEPARTMENT OF SOCIAL SERVICES
OFFICE OF AUDIT SERVICES
CORRECTIVE ACTION PLAN**

Audit Name: Audit on the Department of Homeless Services' Vendor Performance Evaluations- Draft Report
Audit Number: FK19-094A

Date: March 09, 2020

<p>Recommendation 3:</p> <p>Request PE exemptions only for contracts for goods procured by competitive sealed bid other than sealed bids awarded based on best value, contracts below the small purchase limit, and contracts for which services or goods were not provided during the evaluation period.</p>	<p>Disagree</p> <p>There are other instances where a performance evaluation would not be needed, as listed below:</p> <ul style="list-style-type: none"> ▪ Lease contracts ▪ Contract for government or quasi-governmental agency ▪ The period to be evaluated is less than six months ▪ No work/service was done under the contract during the period ▪ The contract is a master contract and evaluations are being done on the task orders, or vice versa ▪ The contract passes funds through to another governmental entity ▪ The contractor's performance was evaluated under a different contract ▪ The contract has been terminated and final evaluation was completed ▪ Confidential contracts ▪ Contract Determined by Government Mandate 	<p>ACCO</p>	<p>PE for LCG contract has been reinstated and will be completed immediately.</p> <p>The updated SOP (Recommendation 5, below) will include clear exemption criteria.</p>	<p>March 2020</p> <p>October 2020</p>
<p>Recommendation 4:</p> <p>Ensure that the ACCO and ACCO staff monitor PE completion and periodically remind staff to complete PEs.</p>	<p>Agree</p> <p>Staff already monitor performance evaluation completion from program areas. Individual evaluators are sent reminder emails when performance evaluations are due, and ACCO staff monitors progress using a tracking tool. Regular reminders are sent to program staff.</p>	<p>ACCO</p>	<p>Continue to monitor the status of performance evaluations that are due.</p>	<p>Ongoing</p>

**NYC DEPARTMENT OF SOCIAL SERVICES
OFFICE OF AUDIT SERVICES
CORRECTIVE ACTION PLAN**

Audit Name: Audit on the Department of Homeless Services' Vendor Performance Evaluations- Draft Report
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<p>Recommendation 5:</p> <p>Develop written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs including, but not limited to completion timeframes, and monitoring and follow-up activities.</p>	<p>Agree</p> <p>DSS already has a standard operating procedure for completing performance evaluations which is in the process of being updated.</p> <p>DHS program staff will receive comprehensive training on the use of PASSPort to complete and track the status of performance evaluations that are due.</p>	<p>ACCO</p> <p>DHS Programs</p>	<p>Updated SOP in process.</p> <p>Provide PASSPort training to staff responsible for completing evaluations and for tracking progress.</p>	<p>October 2020</p> <p>October 2020</p>
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We used FMS data to identify those contracts for which PEs should have been created during Fiscal Year 2018 i.e., performance evaluations that should have been generated on a contract anniversary date which fell somewhere between July 1, 2017 and June 30, 2018 and covers vendor performance for the previous year. For Fiscal Year 2018, DHS was responsible for evaluating 463 contracts.

For the 463 contracts,

DHS did not evaluate vendor performance for 184 contracts. For those 184 contracts, 130 performance evaluations were not created in PASSPort, 50 performance evaluations were created in PASSPort but were not completed, and 4 performance evaluations were created in PASSPort but were improperly exempted.

DHS did not evaluate vendor performance timely (i.e., within 90 days of the contract anniversary date) for 221 contracts. For those 221 contracts, 66 performance evaluations were not created in PASSPort on the contract anniversary date and DHS made an ad hoc request to create performance evaluations.

DHS evaluated vendor performance timely (i.e., within 90 days of the contract anniversary date) for the remaining 58 contracts.

#	Doc Code	Doc Dept Code	Doc ID	VendorLegalName	Reason finding is incorrect
8	CT1	071	20050008488	PROJECT HOSPITALITY INC	Contract Value Never exceeded Small Purchase Limit
25	CTA1	071	20117204726	VEOLIA ENVIRONMENTAL SERVICES VEOLIA ENVIR SERVICES TECHNICAL	Contract Value Never exceeded Small Purchase Limit
125	CT1	071	20141408836	LANTERN COMMUNITY SERVICES INC	Contract Value Never exceeded Small Purchase Limit
115	CT1	071	20151406331	CITIBANK, N.A.	Contract Value Never exceeded Small Purchase Limit
54	CT1	071	20171417269	NICHE ANALYSIS INC	Contract Value Never exceeded Small Purchase Limit
53	CT1	071	20171419206	Testor Technology Environmental Services Inc	Contract Value Never exceeded Small Purchase Limit
42	CT1	071	20181408559	URBAN STRATEGIES INC	Contract Value Never exceeded Small Purchase Limit
40	CT1	071	20181409016	CORE SERVICES GROUP, INC.	Contract Value Never exceeded Small Purchase Limit
55	CT1	071	20150000560	VOLUNTEERS OF AMERICA GREATER NEW YORK INC	Contract Value was below the Small Purchase limit on the anniversary of the start date
11	CTA1	071	20167206800	PSI INTERNATIONAL INC	Contract Value was below the Small Purchase limit on the anniversary of the start date
52	CT1	071	20171420598	SKYLINE INDUSTRIES LLC	Contract Value was below the Small Purchase limit on the anniversary of the start date
9	CTA1	071	20177201129	COMSYS INFORMATION TECHNOLOGY SERVICES, LLC	Contract Value was below the Small Purchase limit on the anniversary of the start date
7	CTA1	071	20177201143	RANGAM CONSULTANTS INC	Contract Value was below the Small Purchase limit on the anniversary of the start date
6	CTA1	071	20177201546	COMSYS INFORMATION TECHNOLOGY SERVICES, LLC	Contract Value was below the Small Purchase limit on the anniversary of the start date
4	CTA1	071	20177201547	COMSYS INFORMATION TECHNOLOGY SERVICES, LLC	Contract Value was below the Small Purchase limit on the anniversary of the start date
3	CTA1	071	20177202656	COMSYS INFORMATION TECHNOLOGY SERVICES, LLC	Contract Value was below the Small Purchase limit on the anniversary of the start date
38	CT1	071	20181412439	CENTER FOR URBAN COMMUNITY SERVICES INC	Contract Value was below the Small Purchase limit on the anniversary of the start date
37	CT1	071	20181416609	Childrens Community Services Inc	Contract Value was below the Small Purchase limit on the anniversary of the start date
36	CT1	071	20181420089	WOMEN IN NEED, INC.	Contract Value was below the Small Purchase limit on the anniversary of the start date
35	CT1	071	20181424676	ACACIA NETWORK HOUSING INC	Contract Value was below the Small Purchase limit on the anniversary of the start date
33	CT1	071	20191404295	Westhab, Inc.	Contract Value was below the Small Purchase limit on the anniversary of the start date
32	CT1	071	20191407777	BOYNTON FAMILY LLC	Contract Value was below the Small Purchase limit on the anniversary of the start date
31	CT1	071	20191407831	836 Faile Realty LLC	Contract Value was below the Small Purchase limit on the anniversary of the start date
30	CT1	071	20191412243	BLACK VETERANS FOR SOCIAL JUSTICE INC	Contract Value was below the Small Purchase limit on the anniversary of the start date
28	CT1	071	20191413474	THE PUERTO RICAN ORGANIZATION TO MOTIVATE, ENLIGHTEN AND SER	Contract Value was below the Small Purchase limit on the anniversary of the start date
1	CT1	071	20010003793	THE DOE FUND INC	FY 2017 PE Exists with Status of Closed
73	CT1	071	20171401427	CHRISTIAN HERALD HOUSING DEVELOPMENT FUND CORP	FY 2017 PE Exists with Status of Draft
61	CT1	071	20171408871	MP BTM LLC	FY 2017 PE Exists with Status of Draft
59	CT1	071	20171412745	LCG COMMUNITY SERVICES INC	FY 2017 PE Exists with Status of In Progress
127	CT1	071	20141403485	THE BRIDGE INC	FY17 PE open in VENDEX
120	CT1	071	20150000289	CLINTON HOUSING DEVELOPMENT CO INC	FY17 PE open in VENDEX
99	CT1	071	20160001306	CAMBA INC	FY17 PE open in VENDEX
126	CT1	071	20160003721	NEIGHBORHOOD COALITION FOR SHELTER INC	FY17 PE open in VENDEX
87	CT1	071	20161406721	BOWERY RESIDENTS' COMMITTEE, INC.	FY17 PE open in VENDEX
63	CT1	071	20171407758	ACACIA NETWORK HOUSING INC	FY17 PE open in VENDEX
57	CT1	071	20171414356	HELP SOCIAL SERVICE CORPORATION	FY17 PE open in VENDEX
5	CT1	071	20040008378	SUSAN REALTY CO A LIMITED PARTNERSHIP	Leases
20	CT1	071	20101410938	PIEDMONT OPERATING PARTNERSHIP PIEDMONT 60 BROAD STREET LLC	Leases
90	CT1	071	20161404668	SAMARITAN DAYTOP VILLAGE INC	Exemption Applied in VENDEX
82	CT1	071	20161416487	BUSHWICK ECONOMIC DEVELOPMENT CORP	Exemption Applied in VENDEX
81	CT1	071	20161416907	BUSHWICK ECONOMIC DEVELOPMENT CORP	Exemption Applied in VENDEX
78	CT1	071	20161420883	PROJECT RENEWAL INC	Exemption Applied in VENDEX

#	Doc Code	Doc Dept Code	Doc ID	VendorLegalName	FY 2017 PE Status per MOCS
1	CT1	071	20171401399	HELP SOCIAL SERVICE CORPORATION	Closed
2	CT1	071	20131415796	CAMBA INC	Closed
4	CTA1	071	20177209271	GARTNER INC	Closed
5	CTA1	071	20177201145	KFORCE INC KFORCE PROFESSIONAL STAFFING	Closed
6	CTA1	071	20177201144	KFORCE INC KFORCE PROFESSIONAL STAFFING	Closed
7	CTA1	071	20177201142	UNIVERSAL TECHNOLOGIES, LLC	Closed
8	CTA1	071	20177201141	GCOM SOFTWARE LLC	Closed
9	CTA1	071	20177201128	COMSYS INFORMATION TECHNOLOGY SERVICES, LLC	Closed
10	CTA1	071	20177201127	GCOM SOFTWARE LLC	Closed
11	CTA1	071	20177201126	COMSYS INFORMATION TECHNOLOGY SERVICES, LLC	Closed
12	CTA1	071	20167200994	KFORCE INC KFORCE PROFESSIONAL STAFFING	Closed
13	CTA1	071	20157207906	KFORCE INC KFORCE PROFESSIONAL STAFFING	Closed
16	CTA1	071	20137208356	INTERNATIONAL BUSINESS MACHINES CORP	Closed
19	CT1	071	20180003108	HOMES FOR THE HOMELESS INC	Closed
25	CT1	071	20171400080	SEBCO DEVELOPMENT INC	Closed
27	CT1	071	20111431187	NEIGHBORHOOD ASSOCIATION FOR INTER-CULTURAL AFFAIRS INC	Closed
28	CT1	071	20170001591	BOWERY RESIDENTS' COMMITTEE, INC.	Closed
35	CT1	071	20151407606	CURRIER MCCABE & ASSOCIATES INC	Closed
38	CT1	071	20140000616	VOLUNTEERS OF AMERICA GREATER NEW YORK INC	Closed
42	CT1	071	20121405268	ACACIA NETWORK HOUSING INC	Closed
49	CT1	071	20171419870	ALC GROUP LLC	Closed
3	CT1	071	20121427829	CRESTON TENANT LLC	Vendor Review

NYCC Finding Improper Exemption					ACCO Comments
#	Doc Code	Doc Dept Code	Doc ID	VendorLegalName	
	4 CT1	071	20151403994	APEX MECHANICAL CORP	FMS report shows expiry date of 4/1/15. No PE due during FY2018.
	2 CT1	071	20181408824	BUSHWICK ECONOMIC DEVELOPMENT CORP	FMS report show contract expiry date of 4/5/17. No PE due during FY2018.