



NEW YORK CITY COMPTROLLER
BRAD LANDER

Maura Hayes-Chaffe
Deputy Comptroller for Audit

Follow-Up Audit on the Equal Employment Practices Commission's Compliance with Its Charter Mandate to Audit City Agencies

MH25-056F | October 2, 2025





THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BRAD LANDER

October 2, 2025

To the Residents of the City of New York:

My office has audited the Equal Employment Practices Commission (EEPC) to determine whether the three recommendations issued in a 2020 audit report have been implemented, and whether the agency is meeting its City Charter mandate.

The initial audit found that EEPC did not audit and evaluate 27 of the 141 City agencies it was required to audit during Calendar Years 2013 through 2016. The audit also found that EEPC erroneously represented in its 2015 and 2016 Annual Reports that it was in a position to meet or had met its Charter mandate.

This follow-up audit found that EEPC implemented all three recommendations made in the prior audit. This audit also found that EEPC met its Charter mandate for the 2018–2021 cycle and is on track to meet its mandate for the current cycle, slated to end December 31, 2025. However, this audit also found that EEPC's website does not reflect information concerning the resolution of Final Determinations (FD) for the most recently completed audits and that the agency lacks formal policies and procedures governing certain audit practices.

This follow-up audit makes three recommendations, including that EEPC establish written procedures regarding the opening and completion of City agency audits in line with the Law Department's opinion; continue its efforts to update its website and ensure that, moving forward, updates are made in a timely manner; and ensure that all policy changes are documented in writing and disseminated to the appropriate agency staff. EEPC agreed to implement all three recommendations in its response to the draft report.

The results of the audit have been discussed with EEPC officials and their comments have been considered in preparing this report. EEPC's complete written response is attached to this report.

If you have any questions concerning this report, please email my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

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

Brad Lander
New York City Comptroller

Table of Contents

Audit Impact.....	1
Summary of Findings	1
Intended Benefits	1
Introduction.....	2
Background	2
Objectives	3
Discussion of Audit Results with EEPC	3
Detailed Findings.....	5
Recommendation #1	5
Recommendation #2.....	10
Recommendation #3.....	10
New Findings	12
Final Determinations for Completed Audits Are Not Consistently or Promptly Posted on EEPC's Website	12
EEPC Does Not Have Written Policies or Procedures to Document Certain Policy Changes	12
Recommendations	14
Recommendations Follow-up.....	14
Scope and Methodology	15
Appendix I	18
Addendum	

Audit Impact

Summary of Findings

This follow-up audit found that the Equal Employment Practices Commission (EEPC) implemented all three recommendations made in the initial audit, despite its stated disagreement with two and non-response to the third.

Based on a review of Final Determination (FD) letters, resolutions, and other audit documentation, the audit found that EEPC subsequently audited and evaluated the 27 City agencies that it had not audited during CYs 2013 through 2016; that it met its Charter mandate for the 2018–2021 cycle; and although the 2022–2025 cycle is not slated to end until December 31, 2025, EEPC is on track to meet its mandate for the current cycle.

However, the audit identified a new compliance issue during this follow-up audit: EEPC's website does not reflect information concerning the resolution of FDs for its most recently completed audits. The audit also found that EEPC lacks formal policies and procedures governing certain audit practices.

Intended Benefits

This follow-up audit will ensure that EEPC is fulfilling their mandated services and reduce the risk of costly litigation for the City.

Introduction

Background

This follow-up audit assesses the implementation of recommendations made in the *Audit Report on the Compliance of the Equal Employment Practices Commission with Its Charter Mandate to Audit City Agencies* (Audit # FN19-096A), issued on April 14, 2020.

The previous audit was conducted to determine whether EEPCC met its New York City Charter mandate to audit the equal employment practices and procedures of each City agency at least once every four years.

EEPC is an independent, non-mayoral oversight entity tasked with auditing, reviewing, and monitoring the equal employment practices of the City of New York. Chapter 36, Section 831(d)(5) of the Charter empowers EEPCC to audit and evaluate the employment practices and procedures of City entities at least once every four years. It also requires EEPCC to evaluate the City's efforts to ensure fair and effective equal employment opportunities (EEO) for women and minority employees, as well as applicants seeking employment. EEPCC's mandate is to ensure the City's employment policies and practices comply with federal, State, and local EEO requirements and industry best practices.

EEPC is authorized to determine whether audited entities' plans, programs, procedures, approaches, measures, or standards are providing equal employment opportunities. EEPCC is also empowered to require audited entities to implement appropriate corrective actions and to monitor their progress. Programmatic changes resulting from EEPCC's audits are intended to help City entities prevent employment discrimination and avoid costly litigation.

City entities that are funded, in whole or in part, by the City Treasury, and entities whose board members are appointed by the Mayor or serve by virtue of being City officers, are subject to audit by EEPCC.

EEPC has a Board of Commissioners, Executive Director, Administration Unit, Legal Unit, Audit Unit, and Research Unit. The board is comprised of five per-diem Commissioners, two appointees (each from the Mayor and City Council), and a Chair jointly appointed by the Mayor and Speaker of the City Council. During meetings, the board adopts and approves audit-related Final Determination (FD) resolutions—which delineate corrective actions—and Determinations of Compliance, Partial Compliance, or Non-Compliance, which reflect entities' implementation of the prescribed corrective actions. The board also deliberates on whether issues and trends revealed through relevant research and audits warrant further investigation, public hearings, or (consistent with its role as monitor of the City's employment practices) recommendations to the Mayor, City Council, and the Department of Citywide Administrative Services (DCAS), to improve the City's policies and programs.

For each four-year cycle, EEPCC identifies a specific issue to audit. For the current cycle covering 2022 through 2025, the agency is conducting employment practices audits with a focus on underutilization of people of color and women in the City's workforce (EPA UU).

The EPA UU audits are intended to evaluate the following components of an agency's EEO program: distribution of EEO policies and procedures, annual EEO plans, EEO training for employees and EEO professionals, and EEO resources available for employees and applicants

with disabilities. It also includes assessments of an agency's workforce data and recruitment and selection processes to address its efforts to mitigate underutilization. (For the prior cycle covering 2018 through 2021, the audits focused on sexual harassment prevention and response practices.)

The previous audit performed by the Comptroller's Office found that EEPD did not audit and evaluate 27 of the 141 City agencies it was required to audit by the Charter during Calendar Years 2013 through 2016. The audit also found that in EEPD's 2015 and 2016 Annual Reports, the agency erroneously represented that it was in a position to meet or had met its Charter mandate.

To address the issues, the audit recommended that EEPD should: (1) strengthen its oversight procedures in the planning of audits to ensure that it complies with its City Charter mandate of auditing and evaluating each City agency every four years; (2) seek clarification from the New York City Law Department of the requirements applicable to EEPD's auditing and evaluating mandate concerning the opening and completion of City agency audits every four years; and (3) accurately state in its Annual Reports whether it had met the Charter mandate in auditing and evaluating each City agency's employment practices at least once every four years.

In its written response to the Draft Audit Report on February 26, 2020, EEPD disagreed with Recommendations #2 and #3, and did not explicitly agree or disagree with Recommendation #1.

EEPD also subsequently argued that the audit conclusions were based on a different four-year cycle than it uses and projected that it would meet its mandates for the 2018–2021 period. The previous audit focused on a four-year period which covered Calendar Years 2013 through 2016. However, EEPD's officials disagreed with the Comptroller's Office's decision to review CYs 2013 through 2016, citing EEPD's records, which indicated a four-year period covering CYs 2012 to 2015.

The audit found that CY2017 does not fall in a specific quadrennial cycle. Based on our review of EEPD's Annual Reports and other audit documentation, the audit found that EEPD's quadrennial cycles for the periods 2018–2021 and 2022–2025 matches the quadrennial cycles of the Comptroller's Office.

This follow-up audit sought to determine whether EEPD met its Charter mandates for the 2018–2021 period and is on track for fulfilling it for the period ending December 31, 2025.

Objectives

The objectives of this follow-up audit were to determine whether EEPD implemented the three recommendations made in the *2020 Audit Report on the Compliance of the Equal Employment Practices Commission with Its Charter Mandate to Audit City Agencies* (Audit # FN19-096A) and whether it is meeting its City Charter mandate.

Discussion of Audit Results with EEPD

The matters covered in this report were discussed with EEPD's officials during and at the conclusion of this audit. An Exit Conference Summary was sent to EEPD and discussed with EEPD's officials at an exit conference held on August 5, 2025. On September 2, 2025, we submitted a Draft Report to EEPD with a request for written comments. We received a written response from EEPD on September 16, 2025.

In its response, EEPC stated that it will be implementing the audit's recommendations. EEPC's written response has been fully considered and, where relevant, changes and comments have been added to the report. The full text of EEPC's response is included as an addendum to this report.

Detailed Findings

The audit found that EEPC implemented all three recommendations, despite its stated disagreement with two and non-response to the third.

Based on a review of Final Determination (FD) letters, resolutions, and other audit documentation, the audit found that EEPC subsequently audited and evaluated the 27 City agencies that it had not audited during CYs 2013 through 2016; that it met its Charter mandate for the 2018–2021 cycle; and although the 2022–2025 cycle is not slated to end until December 31, 2025, EEPC is on track to meet its mandate for the current cycle.

However, the audit identified a new compliance issue during this follow-up audit, in that the EEPC’s website does not reflect information concerning the resolution of FDs for the most recently completed audits. The audit also found that EEPC lacks formal policies and procedures governing certain audit practices.

The initial audit’s recommendations and current audit’s findings pertaining to their implementation status are summarized below, as is information concerning the new issues. The audit makes three new recommendations.

Recommendation #1

The EEPC should strengthen its oversight procedures in the planning of audits to ensure that it complies with its City Charter mandate of auditing and evaluating each City agency every four years.

This recommendation was made in response to the previous audit’s finding that for CYs 2013 through 2016, EEPC did not audit and evaluate 27 of the 141 City agencies (19%) under its jurisdiction. Additionally, EEPC’s annual audit plans for this four-year period failed to include 33 of the 141 agencies under its jurisdiction. The prior audit report emphasized that EEPC should strengthen its oversight procedures as necessary to ensure the agency consistently develops and implements appropriate plans to meet its Charter mandate.

During this follow-up audit, auditors reviewed EEPC’s documentation (e.g., audit plans, audit report schedules, copies of FDs issued for each agency) and determined that all 27 agencies that were not previously audited were audited in subsequent periods. The audit also found that EEPC made several changes to improve how it conducts and tracks the audit process.

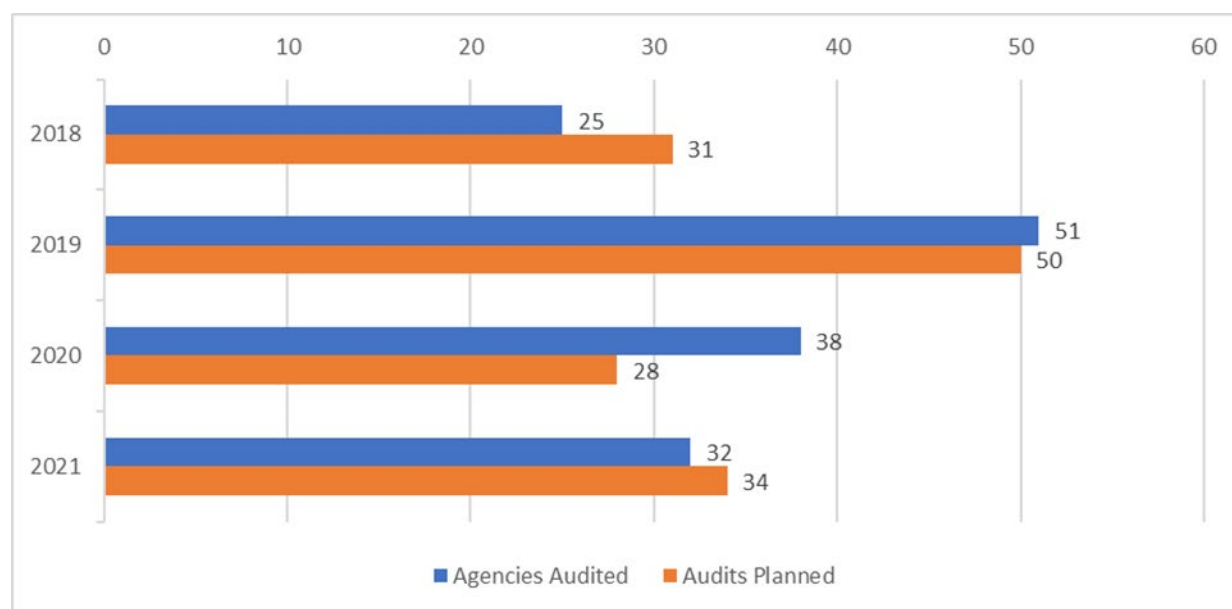
Specifically, EEPC: developed timelines to complete tasks; created a welcome information session to inform agencies about expectations; created manuals, templates, and other documents to guide analysts and other internal staff; and shortened the “Compliance-Monitoring” period.¹ The start time for the next quadrennial cycle’s audit plan is based on when the FD for an agency is issued. EEPC aims to issue FDs within the same calendar year that related audits are initiated.

¹ Compliance-Monitoring refers to the period the EEPC assigns to each agency, to monitor implementation of corrective actions arising from the audits.

The audit found that for the 2018–2021 quadrennial cycle, EEPC issued 146 FDs (including four agencies that were audited twice).² The audit also found that EEPC complied with its Charter mandate for the 2018–2021 quadrennial cycle since audits were planned and completed for the 143 agencies under its jurisdiction.³

As shown below in Chart 1, EEPC completed more audits than it planned to perform in 2019 and 2020 and fewer than it planned in 2018 and 2021.

Chart 1: Comparison of Audit Reports Issued vs. Audits Planned for Quadrennial Cycle 2018–2021



As shown in the chart above, EEPC issued 146 FDs for 143 agencies during the 2018–2021 quadrennial cycle. (As stated above, four agencies were audited twice, and the Civic Engagement Commission was audited under what is now known as the NYC Office of Technology and Innovation.) Consequently, EEPC met its Charter mandate for the cycle.

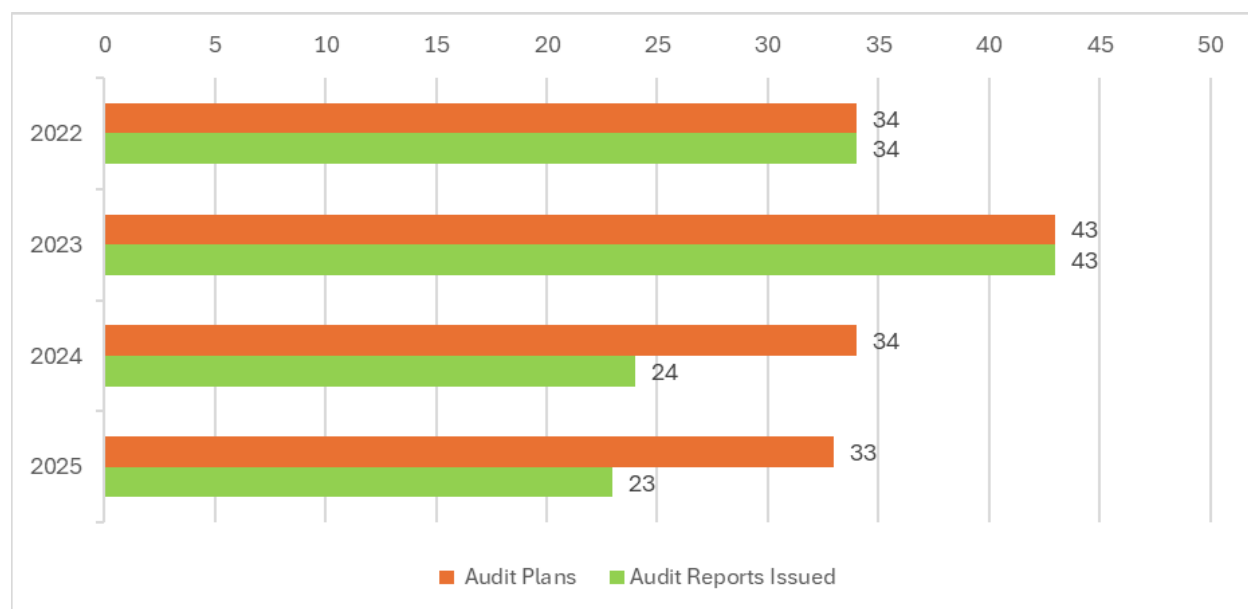
The current 2022–2025 quadrennial cycle is in progress and is expected to end by December 31, 2025. EEPC’s original audit plans cover 144 agencies for the cycle. This audit reviewed 124 (or 86%) corresponding FDs covering CYs 2022–2025 that were completed as of July 2025, and

² The four agencies audited twice during the 2018–2021 quadrennial cycle included Queens County District Attorney, Bronx County Public Administrator, Richmond County Public Administrator, and the New York City Council. These agencies were audited in 2019 and 2021. EEPC issues a FD for each audit.

³ As stated in EEPC’s *Annual Report 2021*, “A Memorandum of Understanding (MOU), executed in 2019, designated the New York City Department of Information Technology and Telecommunications (DoITT) [now known as the NYC Office of Technology and Innovation] to perform administrative, including EEO, functions on behalf of the Civic Engagement Commission (CEC). As part of its 2020 audit plan, EEPC conducted an audit, review, and evaluation of DoITT’s Sexual Harassment Prevention and Response Practices. CEC’s EEO data was included in the information and documentation submitted by DoITT and reviewed as part of EEPC’s audit of DoITT.”

determined that EEPC is on track to meet its Charter mandate for the current cycle, as illustrated in Chart 2.

Chart 2: Comparison of Audit Reports Issued vs. Audits Planned for Quadrennial Cycle 2022–2025 (through July 2025)



As shown in Chart 2, through December 2024, EEPC issued 10 fewer audits than planned. According to officials, nine were issued in the next year because EEPC was short staffed, and the Civic Engagement Commission was covered under the Office of Technology and Innovation audit.

The auditors reviewed the audit plan for agencies scheduled to be audited in 2025 and FDs issued to date and determined that EEPC is on target to meet its Charter mandate by December 2025. (The auditors note that 26 of the 33 audits planned for 2025 were audits of community boards, which are smaller entities and generally take less time to complete than other audits.)

As stated earlier, EEPC audits in the current cycle focus on EPA UU. These audits cover 20 standards (e.g., personnel training, distribution of EEO policy), grouped into the following eight sections (categories):

- Annual EEO plan
- Complaint investigation procedures
- EEO policy issuance, distribution, and posting
- Employees and applicants with disabilities
- Entity training
- Recruitment
- Selection (hiring and promotion)

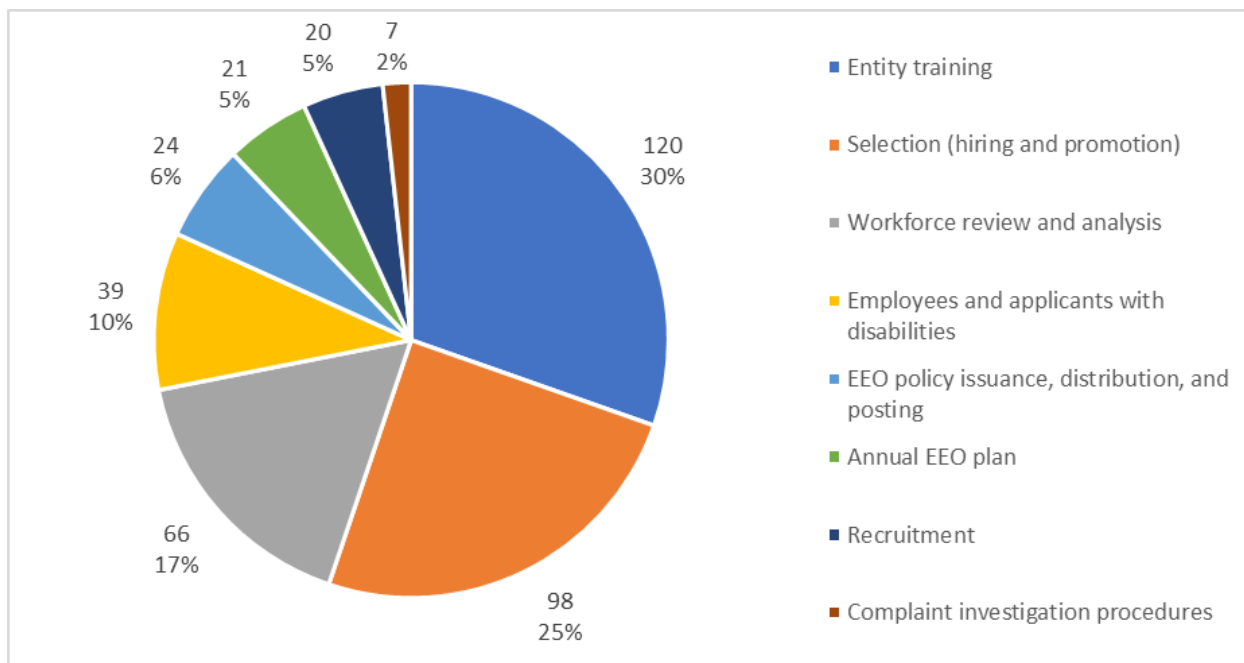
- Workforce review and analysis

Based on the findings of the EPA UU audits, EEPC issued 395 “corrective actions” (CA) that required Compliance-Monitoring after the issuance of FDs to these agencies. These CAs were issued to remedy the specific portions of the standards that were found to be deficient, and the agencies remain subject to Compliance-Monitoring until the deficiencies are satisfactorily addressed. The findings for the current cycle through 2024 are shown in Table 1 and Chart 3 below.

Table 1: Findings of EEPC’s EPA UU Audits for Current Cycle in Process (2022–2024)

UU Standard	Category	CAs Issued	%
Training for personnel involved in recruiting/hiring	Entity training	44	11%
Designate Career Counselor	Selection (hiring and promotion)	41	10%
Annual workforce data review	Workforce review and analysis	34	9%
Use and maintain an applicant/candidate log	Workforce review and analysis	32	8%
Establish and implement an EEO training plan	Entity training	31	8%
Appoint support EEO professionals	Entity training	28	7%
Designate a principal HR professional to provide agency-wide job information	Selection (hiring and promotion)	24	6%
Submit annual EEO plans and quarterly reports	Annual EEO plan	21	5%
Designate a Disability Rights or ADA Coordinator	Employees and applicants with disabilities	20	5%
Assess selection methods for civil service titles	Selection (hiring and promotion)	20	5%
Distribute reasonable accommodation process	Employees and applicants with disabilities	18	5%
Appoint a principal EEO Professional	Entity training	17	4%
Annual distribution of an EEO policy statement	EEO policy issuance, distribution, and posting	15	4%
Assess selection methods for discretionary titles	Selection (hiring and promotion)	13	3%
Assess recruitment efforts for discretionary titles	Recruitment	10	3%
Annual distribution of an EEO Policy	EEO policy issuance, distribution, and posting	9	2%
Designate staff to assess recruitment efforts for discretionary titles	Recruitment	8	2%
Establish and utilize a complaint tracking system	Complaint investigation procedures	7	2%
Diversity in entity-produced content	Recruitment	2	1%
Utilize the Section 55-a Program	Employees and applicants with disabilities	1	0%
Total		395	100%

Chart 3: CAs Issued by Section Category



As shown in Table 1, deficiencies in the training of personnel and designating a career counselor were the standards that accounted for the greatest number of CAs issued, followed by annual reviews of workforce data and the maintenance of applicant/candidate logs. As shown in Chart 3, deficiencies related to training and hiring/promotions accounted for more than half (55%) of the CAs issued to agencies.

The agencies with the highest number of CAs remaining for Compliance-Monitoring were the Department of Consumer and Worker Protections and the Kings County Public Administrator's Office, each with 16. Conversely, 11 agencies had no outstanding CAs for the Compliance-Monitoring period. A review of EEP's tracking log and other documentation shows that the agency followed up with the audited agencies on the implementation status of these actions and determined that 353 (89%) of the 395 CAs were satisfactorily implemented.⁴

The remaining 42 CAs (for which no evidence of implementation was obtained) were issued to four agencies, whose Compliance-Monitoring period is still pending. The four agencies are: the NYC Independent Budget Office (six CAs), Office of the Kings County Public Administrator (16 CAs), Office of Administrative Tax Appeals (10 CAs), and Office of the Richmond County District Attorney (10 CAs).

EEPC stated that these agencies are still under Compliance-Monitoring.

This recommendation is IMPLEMENTED.

⁴ EEP recorded 394 CAs in the 2022–2024 Annual Reports; however, the supporting schedules showed that 395 CAs were issued during that period. EEP's officials explained that this was due to an error in the Annual Report for the number of CAs assigned to the Office of the Staten Island Borough President; five CAs were listed instead of six.

Recommendation #2

The EEPC should seek clarification from the New York City Law Department of the requirements applicable to the EEPC's auditing and evaluating mandate with regard to the opening and completion of City agency audits every four years.

Similar to Recommendation #1, this recommendation was made to address the previous audit's finding that EEPC did not meet its Charter mandate to audit each City agency. The previous audit report points out that EEPC officials shared inconsistent, contradictory positions concerning when an EEPC audit is complete.

At the initial walkthrough meeting for the current audit in October 2024, EEPC officials stated that the prior audit's recommendations were accepted. However, instead of seeking clarification from the New York City Law Department as recommended, EEPC accepted the Comptroller's position regarding satisfaction of the Charter mandate. Specifically, EEPC revised its audit planning process to consider the issuance of an FD as the concluding step—rather than the end of the Compliance-Monitoring period—to signal that the Charter requirement for an agency has been met. EEPC aims to issue an FD within the same calendar year an audit is initiated. Notably, agencies that require corrective actions will continue to be monitored throughout the Compliance-Monitoring period.

In March 2025, EEPC's previous Executive Director indicated to auditors that the agency once again had concerns regarding ambiguity about the interpretation of the Charter mandate. She stated that she suggested at a January 2025 EEPC board meeting that, to satisfy the Charter mandate, the agency's policy should be revised to consider the initiation of an audit within a four-year quadrennial cycle, rather than its completion. Depending on the length of the audit, however, such an interpretation could result in an audit being completed well into the subsequent cycle.

Considering the agency's concern, auditors asked EEPC's officials to reach out to the City's Law Department to obtain their opinion regarding this matter. EEPC officials submitted a request for an opinion to the Law Department regarding the completion of audits and compliance with the Charter mandate, which they received and provided to the auditors. In its opinion, the Law Department stated that it was reasonable to interpret an audit as being completed upon EEPC's issuance of an FD to an agency.

This recommendation is IMPLEMENTED.

Recommendation #3

The EEPC should accurately state in its Annual Reports whether it has met the Charter mandate in auditing and evaluating each City agency's employment practices at least once every four years.

This recommendation was made in response to the previous audit's finding that EEPC erroneously represented that it was in a position to meet or had met its Charter mandate in its 2015 and 2016 Annual Reports. The prior audit found that reported figures did not reconcile with the information recorded in EEPC's files, and officials were unable to provide any supporting documentation or explanation for the discrepancies.

To comply with the prior audit's recommendation, EEP's officials stated that they would be more accurate in their reporting. They provided copies of FDs and other documents for agency audits that occurred during the quadrennial cycles under review.

This follow-up audit found that all agencies listed in the Annual Reports for the 2018–2021 audit cycle were supported by FDs issued during each calendar year.

The auditors' analyses further found that for CYs 2022–2024 (part of the current audit cycle), all agencies listed in the Annual Reports were also supported by FDs issued during the corresponding calendar year. One audit (*Office of the Kings County District Attorney - Follow-Up Sexual Harassment Prevention and Response Audit*) was erroneously omitted from the 2022 Annual Report.

This recommendation is IMPLEMENTED.

New Findings

Final Determinations for Completed Audits Are Not Consistently or Promptly Posted on EEPD's Website

The New York City Office of Technology and Innovation's Citywide User Experience Design Guidelines states that an agency's website should deliver timely, reliable, official, accessible, and authoritative information. However, the auditors' review of documentation provided by the agency for the period 2017–2024 (audit report schedules, TeamMate dataset) found that EEPD's website does not contain the FDs for recently completed audits.

Notably, none of the 124 FDs reviewed by the auditors for the 2022–2025 quadrennial cycle have been posted.

In addition, the auditors found that:

- 10 of the 40 sampled FDs issued during 2018–2021 were not posted.
- For CY2017, FDs were listed on EEPD's website for 26 agencies, indicating that audits had been completed for the agencies.
- However, the FD for Queens Community Board 11 could not be accessed or downloaded via the link.

(See Appendix I for a breakdown of the website issues per sampled 2017–2021 audits.)

EEPD's officials explained that all documents were uploaded to the Department of Records and Information Services (DORIS) and that a link to that upload was posted to EEPD's website. Officials also noted, however, that in the early 2020s, DORIS' website crashed, at which point all the links were broken and all documents from 2012–2020 had to be manually replaced. Officials also explained that, during the COVID-19 pandemic, EEPD lost a significant number of staff, and updating the website became less of a priority. EEPD recently hired an Administrator of Audits and Executive Services who will be responsible for updating the website. EEPD does not currently have a written policy governing their website but expects to have one in place before the end of CY2025.

The absence of regularly updated content means the public is receiving outdated information, and undermines transparency regarding the City's EEO practices and the potential impact that EEPD's audits can have in strengthening them.

EEPD Does Not Have Written Policies or Procedures to Document Certain Policy Changes

Comptroller's Directive #1, Section 5.11, states, "Significant events need to be clearly documented and the documentation readily available for use or examination. Internal controls should be documented in management administrative policies or operating manuals."

However, in discussions with EEPD, auditors learned that the agency does not have formal policies or procedures governing certain aspects of its audit practices. Specifically, EEPD officials

stated, “There are no written policies or procedures that provide step-by-step instructions on how to create an audit plan, other than to ensure that each agency under the jurisdiction of the EEPC is accounted for in the Plan and is audited within the 4-year requirement.”

The agency also does not have any documentation to implement the recent decision to prepare the audit plan using issuance of the FD as the final step (rather than the end of the Compliance-Monitoring period) or that defines the years that comprise a quadrennial cycle.⁵

Procedures and policy changes should be clearly documented to better facilitate the sharing of information with staff and to reduce the risk of noncompliance. Furthermore, such documentation strengthens the planning process, to help ensure that EEPC meets the Charter mandate in auditing and evaluating each City agency’s employment practices at least once every four years.

⁵ EEPC’s status report, dated November 12, 2020, points out that the three recommendations from the previous audit were predicated on a quadrennial cycle that differed from that used by EEPC. Whereas the Comptroller designated an audit period from 2013 to 2016, EEPC’s records outlined a quadrennial period from 2012 to 2015. On November 14, 2024, EEPC confirmed that they decided to change their policy in order to use the same quadrennial cycle used by the Comptroller’s Office. The change was implemented for the 2018–2021 cycle.

Recommendations

The auditors recommend that EEPC should:

1. Establish written procedures regarding the opening and completion of City agency audits in line with the Law Department's opinion.

EEPC Response: EEPC agreed with this recommendation.

2. Continue its efforts to update its website and ensure that, moving forward, updates are made in a timely manner.

EEPC Response: EEPC agreed with this recommendation.

3. Ensure that all policy changes are documented in writing and disseminated to the appropriate agency staff.

EEPC Response: EEPC agreed with this recommendation.

Recommendations Follow-up

Follow-up will be conducted periodically to determine the implementation status of each recommendation contained in this report. Agency reported status updates are included in the Audit Recommendations Tracker available here: <https://comptroller.nyc.gov/services/for-the-public/audit/audit-recommendations-tracker/>

Scope and Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). GAGAS requires 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 within the context of our audit objective(s). 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 of this audit was Calendar Years 2017 through July 2025. The audit objective was to determine whether EEPC is meeting its City Charter mandate and whether it implemented the three recommendations made in the Office of the Comptroller's prior audit, issued on April 14, 2020.

To obtain an understanding of internal controls as they relate to the audit's objective and verify the changes made to strengthen the planning process, auditors reviewed several documents and, where applicable, used the following as criteria:

- TeamMate-TeamStore-User-guide
- Audit Plan and Project Creation in TeamMate Audit Suite
- TeamMate Audit Management Suite
- EEPC 2023 TeamCentral User Manual_FINAL DISTRIBUTION
- Audit types process flow-chart jurisdiction
- Audit Flowchart 01-04-2023
- Audit Plan and Project Creation in TeamMate Audit Suite
- PD Checklist for EPA_UU Audit 02.17.2023
- Saving Audit Docs Protocol 05-24-2023
- Instructions for FDs05-24-2023
- EEPC Audit Presentation for Agency Heads_2023
- EEPC Audit Presentation for PEEOPs_2023
- Resolution Number Format
- Old-Uniform-Standards

Auditors reviewed the "New York City Office of Technology and Innovation's Citywide User Experience Design Guidelines" and Comptroller's Directive #1, Section 5.11, for applicable criteria.

To gain an understanding of EEPC's duties and powers as they relate to the audit objective, auditors reviewed Chapter 36 of the New York City Charter, EEPC's Annual Reports, a list of

agencies included in its jurisdictions, and policies and procedures in effect during Calendar Years 2017 through 2025.

To obtain an understanding of EEPC's organizational structure and identify the units and personnel specifically involved in the audit and evaluation of each City agency, auditors reviewed EEPC's organization charts, as of September 9, 2024, and March 20, 2025.

To gain an understanding of the various roles and responsibilities, auditors interviewed EEPC officials involved with the audit and evaluation of City agencies. During the interview, auditors also inquired about the implementation status of the three recommendations issued in the prior audit report.

To determine if the 27 agencies cited in the prior audit report as not having been audited were audited in subsequent periods, auditors obtained and reviewed jurisdiction lists, audit plans, audit report schedules extracted from TeamMate, copies of actual FDs related to the 27 agencies, and annual reports.

To determine the number of agencies that should be listed under EEPC's jurisdiction for the 2018 to 2021 quadrennial cycle, auditors compared EEPC's list of Charter-mandated agencies from its 2021 Annual Report to New York City's Comptroller's Four-Year Audit Cycle tracking report of Charter-mandated agencies. For the 2022 to 2025 cycle, auditors compared the agencies listed under EEPC's jurisdiction from its website to the Comptroller's tracking report for the same four-year period.

The auditors' reviews found that EEPC's jurisdiction lists covered a total of 143 agencies for each cycle. Seven agencies were omitted from the jurisdiction list for the 2018–2021 cycle, and six were omitted from the 2022–2025 cycle. However, EEPC officials provided explanations and supporting documentation to justify the exclusions.

To assess the adequacy of EEPC's planning process, auditors reviewed the audit plans for the 2018–2021 and 2022–2025 cycles and compared the plans to the list of agencies under its jurisdictions to ensure it included all the agencies in the audit plans for each respective cycle. Additionally, auditors performed analytical procedures to match the agencies listed in the Audit Plans to the agencies listed on the FDs and other documentations to verify that audits were completed for all City agencies covered in the audit plans for the respective cycles.

The auditors' analyses found that for the 2018–2021 cycle, the audit plans covered 143 agencies, which included most of the agencies listed under its jurisdiction, except for three agencies.⁶ In their response, EEPC's officials stated that the three agencies were added to the audit plan after the original audit plan was created. Instead of providing the updated audit plans to the team, they provided the original audit plans; however, auditors reviewed audit documentations which verified that the agencies were still audited during the 2018–2021 cycle.

For the 2022–2025 cycle, the original audit plans covered 144 agencies, which included all agencies listed under EEPC's jurisdiction list. Auditors received a revised plan on April 17, 2025,

⁶ Audits of Stella & Charles Guttman Community College, Department of Veterans' Services, and Police Department were not found in the 2018-2021 audit plans provided to the team. Auditors reviewed corresponding FDs and other audit documentations which verified that the agencies were still audited during the 2018–2021 cycle, despite being omitted from the audit plans.

covering 145 agencies. Auditors determined that audits were completed for all City agencies included in the audit plans for the respective cycles.

To assess data reliability and completeness, auditors used RatStats software to randomly select 40 FDs (10 for each year) from the population of 146 FDs attached to yearly audit report schedules extracted from TeamMate for the 2018–2021 cycle, as well as 10 randomly selected FDs from the population of 43 FDs for CY2023. Auditors traced the FDs extracted from audit report schedules and TeamMate to copies of FDs observed on EEPC's website, annual reports, audit plans, jurisdiction lists. Based on the results of the auditors' testing, the data provided by EEPC was determined reliable to use for audit purposes.

To further assess the adequacy of changes made to EEPC's policies and procedures to implement Recommendation #1, auditors used the above-mentioned sample of 10 FDs from the population of 43 FDs issued in CY2023 to obtain source documents for review. Auditors then visited the EEPC office to observe the files for the source documents being retrieved from EEPC's shared drive and uploaded to the ShareFile link provided by the auditors and subsequently reviewed the corresponding source documents for the selected samples. Finally, auditors reviewed the above-mentioned policies and procedures that EEPC created in response to the prior audit's Recommendation #1 to strengthen its planning processes.

To determine whether EEPC has accurately reported the number of audits conducted and completed in its annual reports, auditors performed direct tests to trace the number of FDs recorded for each calendar year in the annual reports, to the number of FDs recorded on the Excel spreadsheets extracted from TeamMate.

To determine if corrective actions issued by EEPC to agencies for the 2022–2025 cycle were implemented, the team reviewed documents relating to the findings of EEPC's EPA UU audits and performed various analytical procedures.

To gain an understanding of controls relating to the usage of TeamMate Audit Management Suite throughout the audit process, auditors reviewed respective manuals and observed a walkthrough of the system. It was explained that EEPC uses TeamAdmin, TeamEWP, TeamCentral, TeamStore, and TeamSchedule components to plan, conduct, perform Compliance-Monitoring and reporting of audit projects. TeamTEC is not being used because EEPC's business processes do not require it. In the walkthrough, EEPC officials navigated the system's components, shared several screens that captured various pieces of information for the audit projects, and explained the general and application controls. There are different user roles and access rights for auditors, administrators, and audit management. HR and the head of the agency approves user roles, and the systems administrator provides access to the user. Employees are given access to the system based on their authorized roles, and tasks are restricted based on the level of permission associated with the roles.

To gain an understanding of controls governing the main MS Word and MS Excel templates used throughout the audit process, auditors reviewed copies of the main templates and met with EEPC's officials to discuss the controls.

The results of the above tests, while not projectable to their respective populations, provided a reasonable basis for auditors to evaluate whether EEPC is meeting its City Charter mandate and whether it implemented the three recommendations made in the prior audit report.

Appendix I

Sampled Audit Reports Not Posted to EEPC's Website (2017–2021)

Agency Code	Agency Name	Date of Final Determination	Issues with Website
	2017		
441	Queens Community Board 11	3/30/2017	A link was found on EEPC's website for the FD for Queens Community Board 11; however, the auditors could not access or download the file.
	Subtotal for CY2017		1
	2019		
009	NYC Employees' Retirement System	12/18/2019	Copy of FD was not found on EEPC's website.
480	Brooklyn Community Board 10	5/15/2019	Copy of FD was not found on EEPC's website.
030	Department of City Planning	11/8/2019	Copy of FD was not found on EEPC's website.
041	Teachers' Retirement System	7/16/2019	Copy of FD was not found on EEPC's website.
	2020		
941	NY County Public Administrator	6/17/2020	Copy of FD was not found on EEPC's website.
996	NYC Housing Authority	10/30/2020	Copy of FD was not found on EEPC's website.
462	Stella & Charles Guttman Community College	10/16/2020	Copy of FD was not found on EEPC's website.

Agency Code	Agency Name	Date of Final Determination	Issues with Website
226	City Commission on Human Rights	6/15/2020	Copy of FD was not found on EEPC's website.
057	NYC Fire Department	8/24/2020	Copy of FD was not found on EEPC's website.
032	Department of Investigation	7/1/2020	Copy of FD was not found on EEPC's website.
	Subtotal for Quadrennial Cycle 2018–2021		10
Total	Grand totals		11



Aldrin Rafael Bonilla, Ed.D., MPA
Chair/Commissioner

Elaine S. Reiss, Esq.
Vice-Chair/Commissioner

Minosca Alcantara, Ed.D.
Ngozi Okaro, Esq.
Nicole Yearwood, MPA
Commissioners

Vacant
Executive Director

Andreana G. Mirabella, Esq.
Executive Agency Counsel

253 Broadway
Suite 602
New York, NY 10007

212. 615. 8939 tel.
212. 676. 2724 fax

BY EMAIL

September 16, 2025

Maura Hayes-Chaffe
Deputy Comptroller for Audit
Office of the NYC Comptroller
One Centre Street
New York, NY 10007

Re: Office of the NYC Comptroller's Draft *Follow-Up Audit on the EEPC's Compliance with its Charter Mandate to Audit City Agencies*

Dear Ms. Hayes-Chaffe:

The Equal Employment Practices Commission (EEPC) is in receipt of the Office of the NYC Comptroller's (Comptroller) Draft *Follow-Up Audit on the Equal Employment Practices Commission's Compliance with Its Charter Mandate to Audit City Agencies (MH25-056F)*, dated September 2, 2025. This correspondence will serve as the EEPC's response to the draft findings and recommendations.

The EEPC recognizes and appreciates the Comptroller's acknowledgement that the EEPC has implemented all three recommendations made in the initial audit (Audit # FN19-096A, issued on April 14, 2020), and that the EEPC is on track to meet its mandate for the current cycle. Furthermore, the EEPC is confident that it can resolve any new Comptroller recommendations.

Comptroller Recommendation #1

EEPC should establish written procedures regarding the opening and completion of City agency audits in line with the Law Department's opinion.

EEPC Response: With the installation of a newly hired Administrator of Audits and Executive Services and a part-time Executive Agency Counsel, the EEPC anticipates updating or establishing relevant procedures that reflect the Law Department's opinion.

Comptroller Recommendation #2

EEPC should continue its efforts to update its website and ensure that, moving forward, updates are made in a timely manner.

EEPC Response: As indicated to the Comptroller, the EEPC faced challenges outside its control and which required time and staff to address, and that staff shortages during the COVID-19 pandemic further delayed the EEPC addressing said challenges. The EEPC still anticipates that with the installation of a newly hired Administrator of Audits and Executive Services, the website will be updated in a more timely manner moving forward.



Comptroller Recommendation #3

EEPC should ensure that all policy changes are documented in writing and disseminated to the appropriate agency staff.

EEPC Response: The EEPC will continue to review and update its internal policies and procedures, and when needed, disseminate to the appropriate agency staff any relevant changes.

Thank you for your consideration of this response.

Sincerely,

A handwritten signature in black ink, appearing to read "Menelik Allsop", with a long horizontal line extending to the right.

Menelik Allsop
Director of Audits

c: Brad Lander, New York City Comptroller, Office of the Comptroller
Mary Ann Schaefer, Audit Manager, Office of the Comptroller
Russell Ferri, Director of Research, EEPC
Michael Pinckney, Director of Finance and Human Resources, EEPC
Andreana G. Mirabella, Executive Agency Counsel, EEPC





NEW YORK CITY COMPTROLLER
BRAD LANDER

1 Centre Street, New York, NY 10007

www.comptroller.nyc.gov[www.c
omptroller.nyc.gov](http://www.comptroller.nyc.gov)

 @NYCComptroller

12121 669-3916