



New York State Comptroller
THOMAS P. DiNAPOLI

Enterprise Fraud, Waste and Abuse Prevention and Detection

Annual Report to the
New York State Legislature

September 1, 2022

Contents

Introduction.	1
Using Analytics to Identify Waste, Fraud, and Abuse	1
Expanding Data Access to Promote Accountability	5
Upgrading and Upskilling to Keep Pace with Technological Progress.	13
Analytics Increase Efficiency in Agency Operations	15
Collaborative Efforts to Expand the Use of Data Analytics	16
Conclusion	17

Introduction

The New York State Legislature amended the State Finance Law in 2015 by adding a new Section 8-c providing for the establishment of a statewide electronic system to help detect and prevent fraud, waste and abuse in government spending and to help avoid improper payment of public funds. Section 8-c affirms the State Comptroller's role in protecting the public's money, and requires cooperation by State agencies and State public authorities in this effort.

The Office of the New York State Comptroller (OSC) continues to make progress in several areas towards identifying and applying data analytics to enhance efforts to identify and prevent fraud, waste and abuse. By evaluating innovative methods and technologies and adopting those that prove effective, OSC constantly refines and improves its systems for protecting the public's money.

Using Analytics to Identify Waste, Fraud, and Abuse

Data analytics remains at the core of OSC's oversight activity and internal risk management efforts. Analytics tools and methods are integral to the agency's audits of State and local governments. They also help OSC monitor and improve the State's payroll, procurement, retirement and other systems to increase efficiency and prevent improper payments. Below are examples of OSC work over the past year that leveraged analytical tools.

Audits Identify \$3 Billion in Cost Savings for the Medicaid Program

Complex data analytics conducted as part of OSC audits helped auditors discover approximately \$3 billion in improper Medicaid payments, including \$2.3 billion in claims for services ordered, prescribed, referred and attended by practitioners who were not enrolled in the program or lacked required national provider identifiers, putting patients at risk of receiving services from health care providers who were unqualified or not credentialed or who had been barred due to misconduct. Other Medicaid overpayments identified included millions paid for: hospital claims incorrectly coded as higher-paying patient discharges rather than transfers, Medicare premiums for individuals not eligible for the Medicare buy-in program, recipients with multiple client identification numbers, and various other claims for durable medical equipment, home health care, prescription drugs, psychiatric care, therapy services, claims billed during the COVID-19 state of emergency, and others that did not comply with Medicaid policies.

\$51 Million in Cost Savings for the New York State Health Insurance Program (NYSHIP)

OSC leveraged data analysis and identified improper payments related to eligibility and acupuncture services in audits at the Department of Civil Service. Using data from internal and external sources such as the New York Benefits Eligibility and Accounting System (NYBEAS) and contractor data, the audits identified \$51 million in cost savings.

Audit Reveals \$60.3 Million in Uncollected Revenue Payments in New York City

The New York City Department of Information Technology and Telecommunications entered into a franchise agreement to replace an aging network of public pay telephones with technologically advanced telecommunication structures referred to as Data Link. These Data Link structures offer free high-speed internet access as well as free phone service, a touchscreen tablet interface to access City services—including 911 emergency and NYC311—free cell phone charging, and digital advertising and public service announcements. OSC’s analysis of revenue data for Data Link identified over \$60.3 million in uncollected revenue payments. (See OSC audit report [2019-N-5](#).)

Lengthy Vacancies in Affordable Housing Developments in New York City Result in \$9.1 Million in Forgone Income and Missed Housing Opportunities for Low-Income Residents

Using multiple datasets for analysis of New York City’s Mitchell-Lama rental information, an OSC [audit](#) determined that the New York City Department of Housing Preservation and Development does not adequately monitor developments to ensure vacancies are filled in a timely manner. Despite the scarcity of affordable housing, vacant apartments were generally not filled within the required 120-day time frame, with 1,286 apartments taking, on average, 222 days to fill, including 214 that remained vacant for a year or longer. Seventy-eight developments reported 670 vacancies, including 111 apartments vacant for over a year and eight apartments vacant for more than three years, and four three-bedroom apartments in the Bronx, each with a monthly rent of less than \$2,000, vacant for more than 17 months. At one development—Lindsay Park in Brooklyn—15 apartments had been vacant for as long as 30 years. OSC estimated that protracted delays in filling apartments cost the developments about \$9.1 million in unrealized income and more importantly precluded access to those apartments by those in need.

\$150,000 of Waste in Fleet Management Across State Agencies

Fleet management is a significant cost for State agencies with many vehicles. At three such State agencies—Office for People With Developmental Disabilities, Department of Transportation and Department of Corrections and Community Supervision—OSC audited their associated transportation services and expenses. Through data analysis, auditors determined that the information compiled by these agencies provided insufficient detail for adequate oversight.

All three State agencies use the same vendor on a statewide contract for fleet management and repair services. The vendor provides a network of private repair shops across the State for services including routine maintenance and repairs and roadside assistance and towing. Auditors performed data analysis on in-house repairs and vendor-provided repairs, which they compared to the general costs for these repairs (assessed through web searches). The analysis also used specialized software to convert street addresses to latitude and longitude points for mapping fuel purchased at public service stations rather than from State fueling stations. The analysis showed that these State agencies are not effectively monitoring transportation expenses, as OSC identified over \$150,000 in cost savings. (See audit reports [2019-S-37](#), [2019-S-38](#), and [2021-S-1](#).)

Spatial Analysis Used to Identify Waste in Forest Tax Credit Programs

OSC uses Geographic Information System (GIS) data and tools for visualizations (including maps) to better illustrate audit findings. OSC's [audit](#) of the Department of Environmental Conservation's (DEC) forest tax programs examined a sample of 135 properties based on several factors, including: regional locations that provided geographic spread across the State, properties identified with compliance and monitoring risks, properties identified as receiving exemptions but not found in the DEC's data, ineligibility identified through GIS analysis and high-resolution satellite and aerial imagery of New York State.

The audit found that the landowners of 45 properties paid approximately \$525,745 less in local taxes for a three-year period because these properties received an annual reduction to which they may not have been entitled. Five of the 45 properties identified with issues belonged to a single landowner, who was also a developer, and DEC failed to monitor this landowner's compliance on multiple levels. This allowed the landowner to inappropriately take advantage of the program's tax benefit for a period of years when the committed lands were being converted to a three-phase housing development. The use of GIS was integral to identifying potential abuse of the program.

Audit of the “.nyc” Domain Registry Operator Identifies Concerns

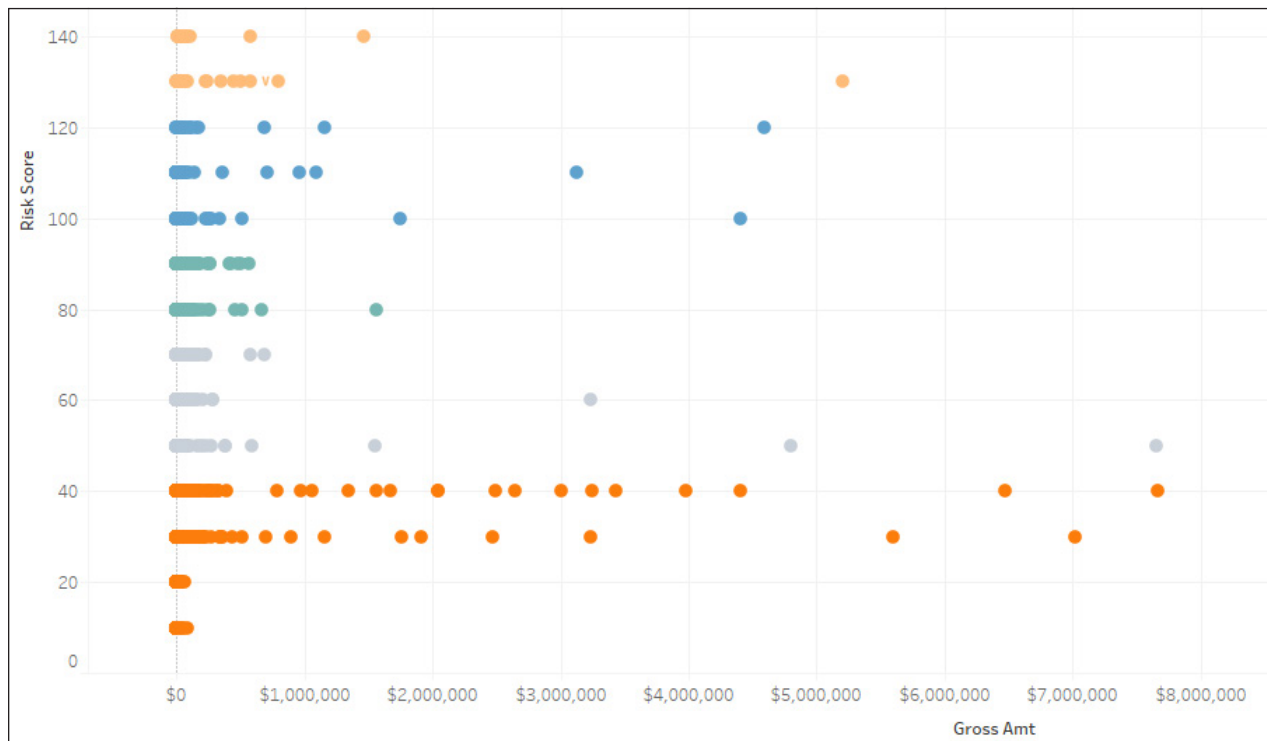
Digital assets defined by rights to a website name can carry great financial value and contribute to the “brand” of entities associated with a particular name or web address. The generic top-level domain (gTLD), which is the last part of an internet web address such as “.com” or “.org,” shapes the public's perception of the organization. The “.nyc” gTLD is especially valuable as vendors gain global visibility and the ability to generate revenue in partnership with New York City. A vendor (registry operator) manages the .nyc gTLD pursuant to an agreement with the City. OSC used ZIP Codes and Google Translate to find a revenue discrepancy of \$636,299 between the registry operator's annual sales reports and domain transaction reports. Also, the registry operator is required to perform a monthly scan of all “.nyc” domain names for seven words considered indecent. OSC found 65 domain names containing one of these seven words. Lack of detection controls allowed the 65 domains to be created and renewed for up to five years. The City agreed with many of OSC's recommendations to improve oversight of the registry operator. (See audit report [2020-N-3](#).)

Managing Risk through Continuous Monitoring of State Purchases and Expenses

Over the past four years, OSC has developed multiple tools to conduct more rapid, systematic analyses of: (i) payment vouchers (see Figure 1), (ii) employee expense payments (see Figure 2), and (iii) employee Procurement Card (P-card) purchases (see Figure 3). Using known risk indicators—such as contracts let without OSC pre-audit oversight, employees not complying with the *OSC Travel Manual* and agencies not following procurement guidelines—these tools provide visualizations that help auditors more easily identify transactions with the highest risks for fraud, waste or impropriety.

During the period from July 1, 2021 through June 30, 2022, auditors using these tools identified audit findings that either prevented inappropriate funds from being disbursed or identified compliance issues. These findings, worth almost \$16 million, included duplicate payments, vendors not complying with contract terms, vendors calculating invoice amounts incorrectly, payments using lapsing funds, employees exceeding federal meal and lodging per diem rates and inappropriate P-card purchases.

FIGURE 1:
Pending Vouchers by Gross Amount and Risk Score



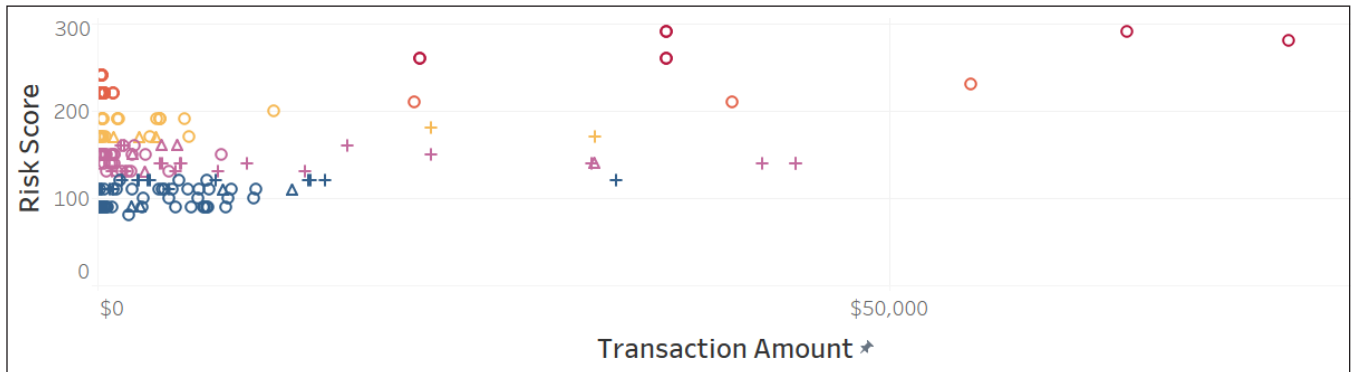
The pending vouchers are grouped by dollar amount and risk score. The points at the top of the chart represent the vouchers considered to have the highest risk.

FIGURE 2:
Pending Travel and Expense Reports by Amount and Risk Score



Red indicates a higher risk of overpayment. An X indicates a transaction is currently under audit. A solid point indicates the transaction was previously audited and is being resubmitted.

FIGURE 3:
Procurement Card Transactions by Amount and Risk Score



The Procurement Card transactions are grouped by dollar amount and risk score. The points at the top of the chart represent the Procurement Card transactions considered to have the highest risk. A circle represents a reconciled transaction, a triangle represents an unreconciled transaction and a plus sign represents a transaction made by an agency that uploads transactions into the Statewide Financial System via a bulk-load file interface.

Expanding Data Access to Promote Accountability

OSC and other State agencies continue to make extensive data available to the public. This can help external stakeholders to monitor the use of public money and hold public officials accountable for carrying out their duties effectively, help identify areas of risk, and prevent waste, fraud and abuse. However, the data is not always easy to use. To make public data more user friendly for a broader range of stakeholders, OSC has been developing interactive web-based tools that allow members of the public to filter and view data interactively.

Technological advances can also make data analysis easier, faster and accessible to more people. Interactive data visualizations allow State and local officials, managers and other decision-makers to quickly review data from multiple sources to monitor trends, identify outliers, assess risks and respond as needed to prevent waste and abuse, identify potential fraud, improve performance and explain results to residents and stakeholders.

Online Tool Tracks Federal COVID-19 Relief Program Spending

New York State has received a historic level of federal funding to weather the COVID-19 pandemic. In October 2021, OSC launched a new [online tool](#) to monitor spending of federal recovery aid and COVID-19 relief programs in the State including funds for broad fiscal relief, excluded workers, childcare providers, emergency rental and homeowner assistance and small business recovery.

Using datasets from federal and State agencies and the Statewide Financial System, this tool promotes transparency in government spending by explaining these major federal and State programs, and how much funding has been received and spent to date. The data is updated monthly and periodically expanded to include additional programs and spending details as new information becomes available. The Tracker promotes transparency and accountability by providing New Yorkers with timely information regarding the spending of these funds.

Some insights from the tracker include:

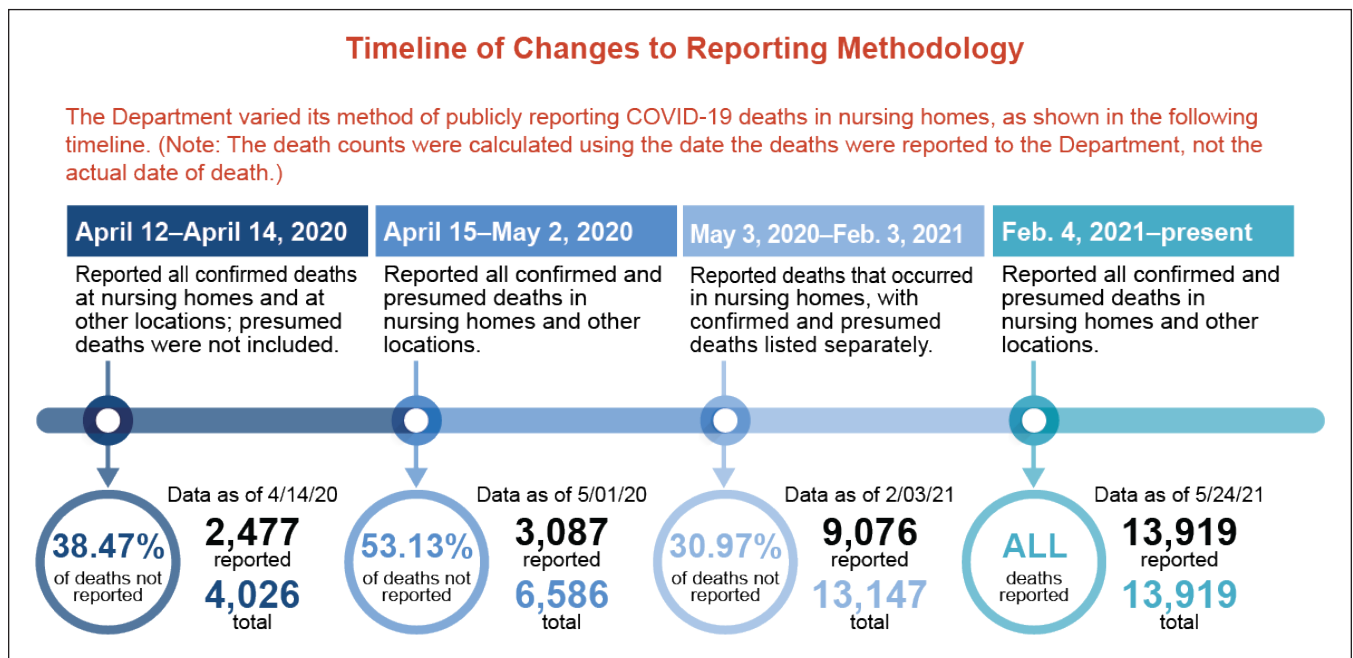
- Information on Elementary and Secondary School Emergency Relief: Of the \$14 billion in federal funds anticipated for elementary and secondary school relief, \$2.2 billion has been received and distributed.
- Details on the State and Local Fiscal Recovery Fund: The State has received \$13.1 out of an expected \$13.5 billion for state and local fiscal recovery. The State transferred \$4.5 billion of these funds to the General Fund on March 31, 2022 and has spent \$387.1 million as pass-through funding for certain local governments that were not eligible for direct federal funding.
- The \$5.1 billion expected under the Coronavirus Relief Fund has been fully received and the majority has been used for State agency operating costs.
- The Excluded Workers Fund has disbursed \$2.0 billion in State resources to provide income support for workers ineligible for other assistance programs.¹

¹ Insights from the tracker included in this Report reflect data as of March 31, 2022.

Timeline Shows Changes in How the Department of Health Reported COVID-19 Deaths in Nursing Homes

As part of an [audit](#) on the use, collection and reporting of infection control data, OSC analyzed multiple Department of Health datasets as well as federal data and data from multiple public data sources. The findings, which were reported nationally and internationally, showed the Department of Health failed to account for approximately 4,100 lives lost due to COVID-19 for the nearly 10-month period from April 2020 to February 2021. For the same 10-month period, the Department frequently changed its basis for the public reporting of COVID-19 deaths in nursing homes (e.g., reporting only resident deaths that occurred at the nursing home vs. reporting all deaths regardless of where they occurred, such as at a hospital), with virtually no explanation publicly as to why the reporting parameters changed. Media outlets reporting on the audit findings referred to the visual timeline used in the audit report (see Figure 4).

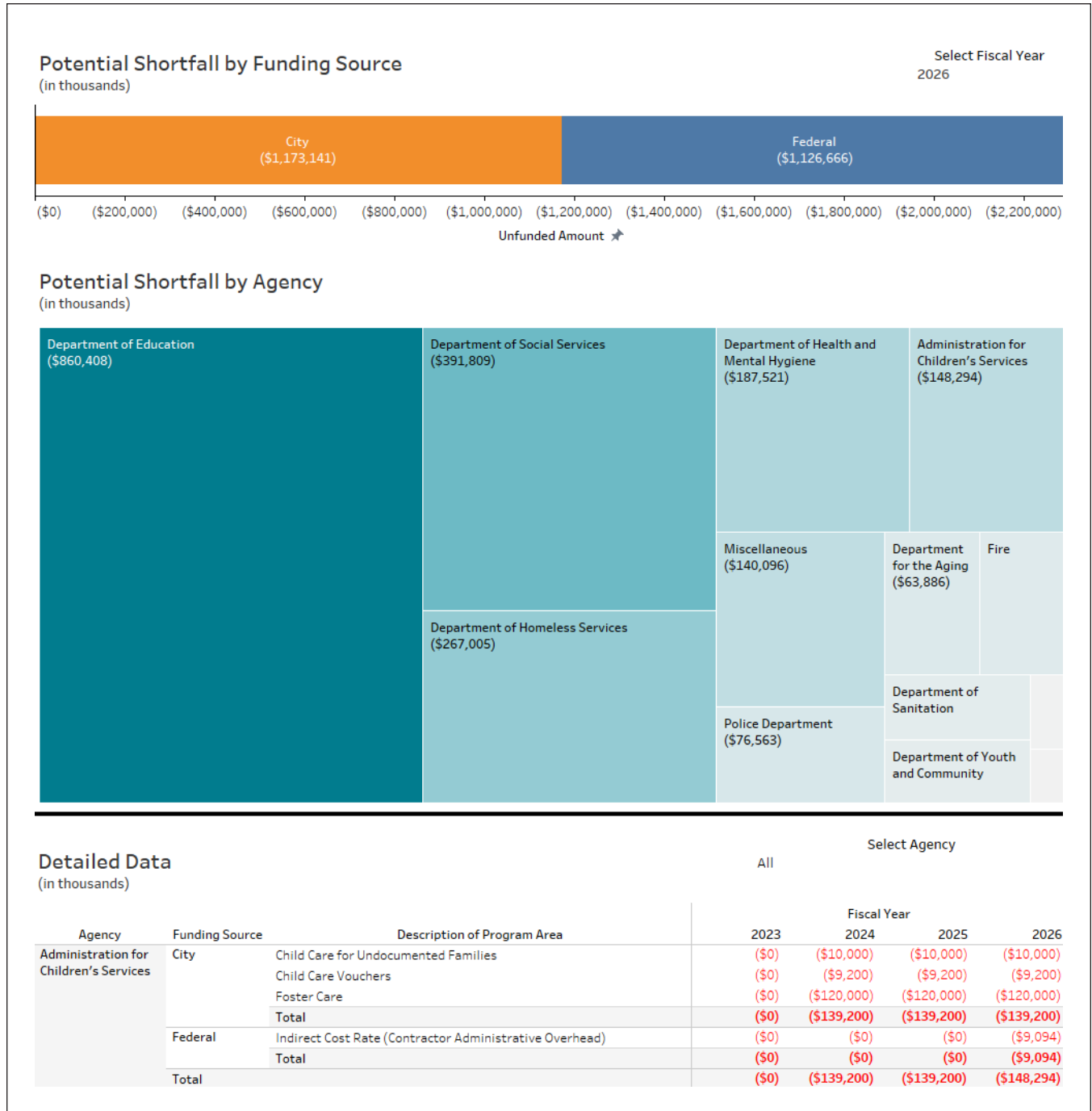
FIGURE 4:
Timeline Showing Changes in Department of Health’s Reporting of Deaths in Nursing Homes



Dashboards Identify Future Funding Shortfalls in New York City’s Financial Plan

Dashboards have also proven to be useful to support OSC’s fiscal oversight of New York City. New York City’s financial plan includes one-time funding for some recurring spending initiatives, creating a lack of transparency regarding the true cost of ongoing services. In February 2022, OSC launched an [online interactive tool](#) that itemizes the City programs expected to experience a drop in funding during the remaining years of the City’s multi-year plan (see Figure 5).

FIGURE 5:
Fiscal Cliffs Tool



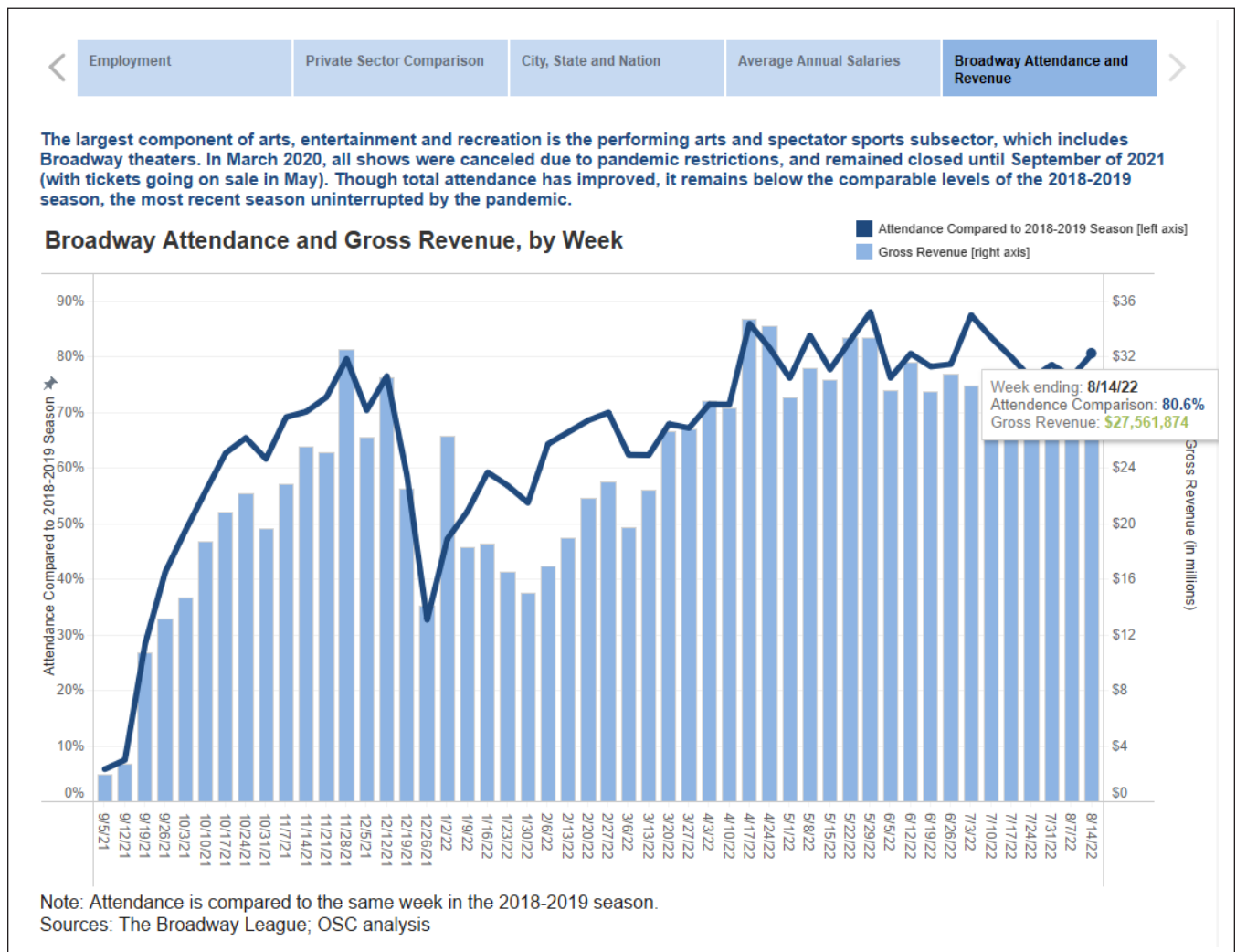
These funding drops, or “fiscal cliffs,” mean that the current level of service is not fiscally supported, either partially or in full, going forward. As of the April 2022 financial plan, cliffs are expected to exceed \$2 billion by fiscal year 2026. OSC’s tool includes both City and federal COVID-19 relief funding and highlights areas of at-risk spending due to the exhaustion of these funds.

New York City Industry Sector Dashboards Identify Economic Trends

The COVID-19 pandemic had a profound impact on New York City’s economy. In March 2022, OSC launched an [online dashboard](#) to track data for key industry sectors, providing policy makers and the public with insight into the initial impact of the pandemic and the progress of recovery. The dashboards track various economic and fiscal aspects of eight sectors: construction; office; securities; restaurant; retail; tourism; arts, entertainment and recreation; and transportation and warehousing.

For each sector, City employment trends are compared to both the City private sector as a whole and to statewide and nationwide numbers. In addition, each sector contains industry-specific indicators (e.g., see Figure 6 for Broadway theater attendance in the arts, entertainment and recreation sector). The dashboards are updated monthly, and follow a series of reports that OSC released over the past two years tracking the [economic impact of the pandemic](#) on these sectors.

FIGURE 6:
New York City Economic Sector Dashboards



Dashboards Help New Yorkers See How Their Local Communities Are Changing

To help local governments and residents understand how their communities are changing, OSC produced a [report](#) highlighting population shifts between 2010 and 2020 using Census decennial data released in 2021. Issued concurrently with the report, the Local Government 2020 Census Interactive Dashboard (see Figure 7) allows users to select New York State, a county, city, town or village and see data relating to population, housing, and race and ethnicity. Additionally, OSC created a historical Census population table containing decennial population data from 1970 through 2020 for each municipality in New York (see Figure 8). The analysis of decennial Census data combined with both the interactive dashboard and the historical dataset is particularly powerful for many of OSC's data users. Understanding how communities are changing in terms of housing statistics, age, and racial and ethnic diversity helps local communities align their services, economic development initiatives and cultural and recreational programming with the needs of their residents.

FIGURE 7:
Interactive Dashboard for Viewing Population Changes

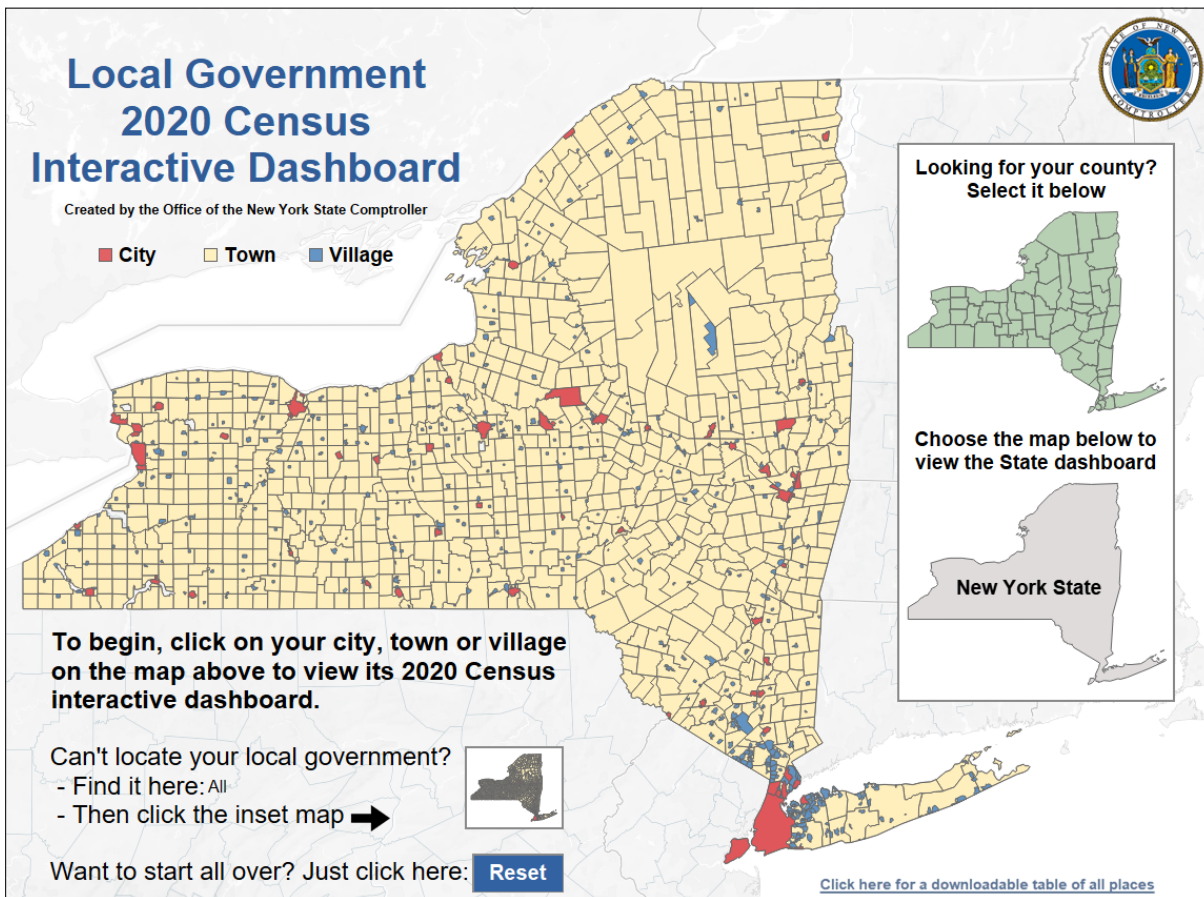
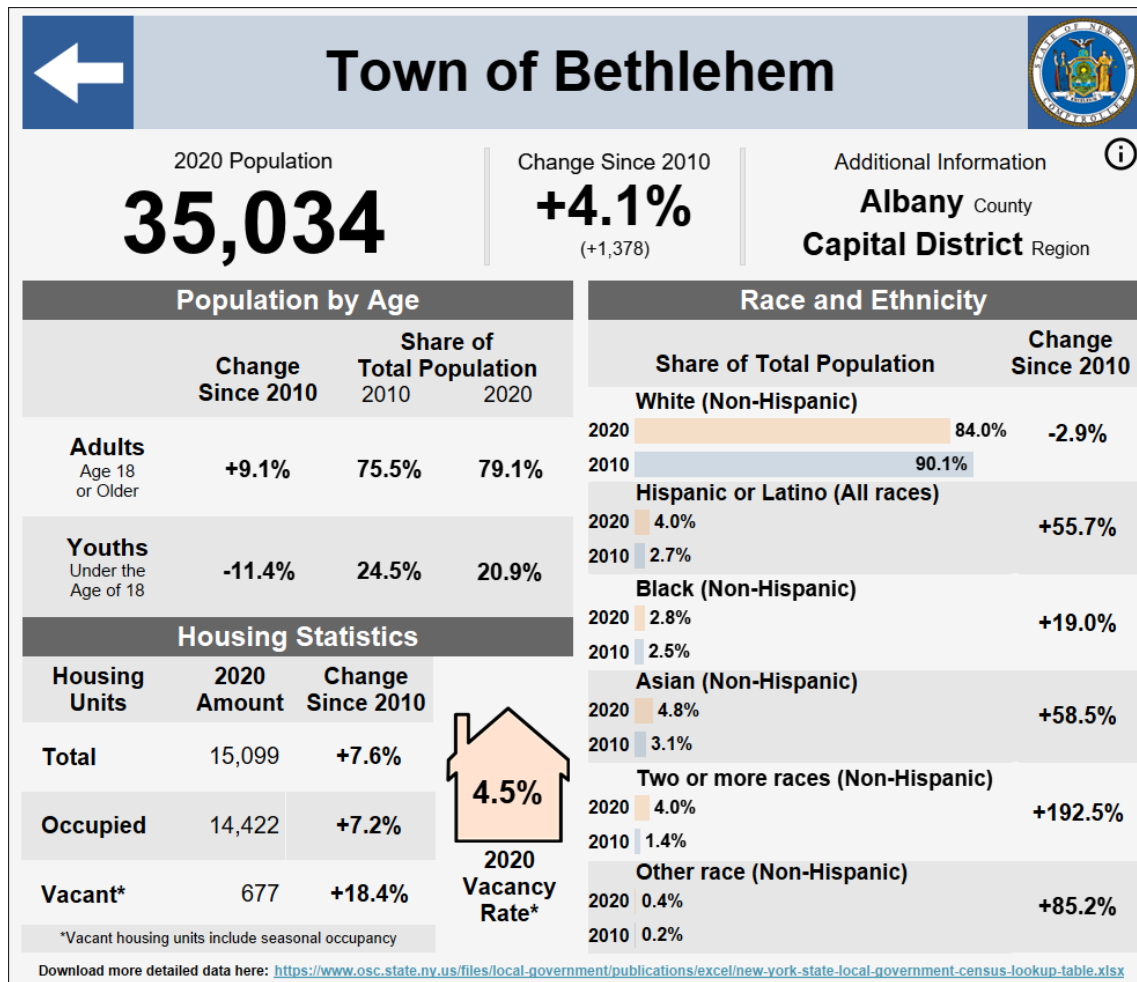


FIGURE 8:
Sample Dashboard Shows Changes from 2010 to 2020 for the Town of Bethlehem



Critical Technology Is Not Available or Accessible to Every New York Household

The number of New Yorkers with high-speed internet at home has grown significantly over the past three decades. However, many rural communities in New York still lack the infrastructure to make broadband internet available at home. Moreover, even in communities where high-speed broadband service is available, many households do not access the services. In the wake of a global pandemic, reliable broadband services have become a critical technology for families to maintain employment, schooling and social ties to loved ones. One year after the pandemic started, households in New York reported that 70 percent of their school-aged children had instruction at least partially moved to distance learning and 41 percent of working adults had to adjust to a teleworking environment. Households lacking adequate and reliable broadband will continue to be at a significant disadvantage unless we pursue policies addressing the affordability of services for New Yorkers without access and the availability of services to rural parts of the State.

Using data from the U.S. Census Bureau, Federal Communications Commission, and other non-governmental sources OSC issued a [report](#) detailing the geographic and demographic disparities that exist in New York for availability of and access to broadband services. The report concluded that while 98.7 percent of New Yorkers have broadband services available, deployment of the necessary infrastructure to rural areas has lagged, leaving 253,000 people without even the minimum broadband speeds: in six counties 10 percent or more of residents lack available broadband service.

Additionally, more than one million New York households, half of which are located in New York City, do not access broadband at home. These include 1-in-3 low-income households, as well as large percentages of New Yorkers aged 65 and older and those with low educational attainment.

The report was accompanied by [interactive maps](#) displaying county-by-county percentages of New Yorkers without broadband availability and access. The maps highlight the disparities seen in more rural areas (see Figures 9 and 10). Use of these visual tools helps communicate such key findings to the audience in a manner that facilitates a quick understanding of their implications for public policy.

FIGURE 9:
Percentage of Population Without Broadband Available by County

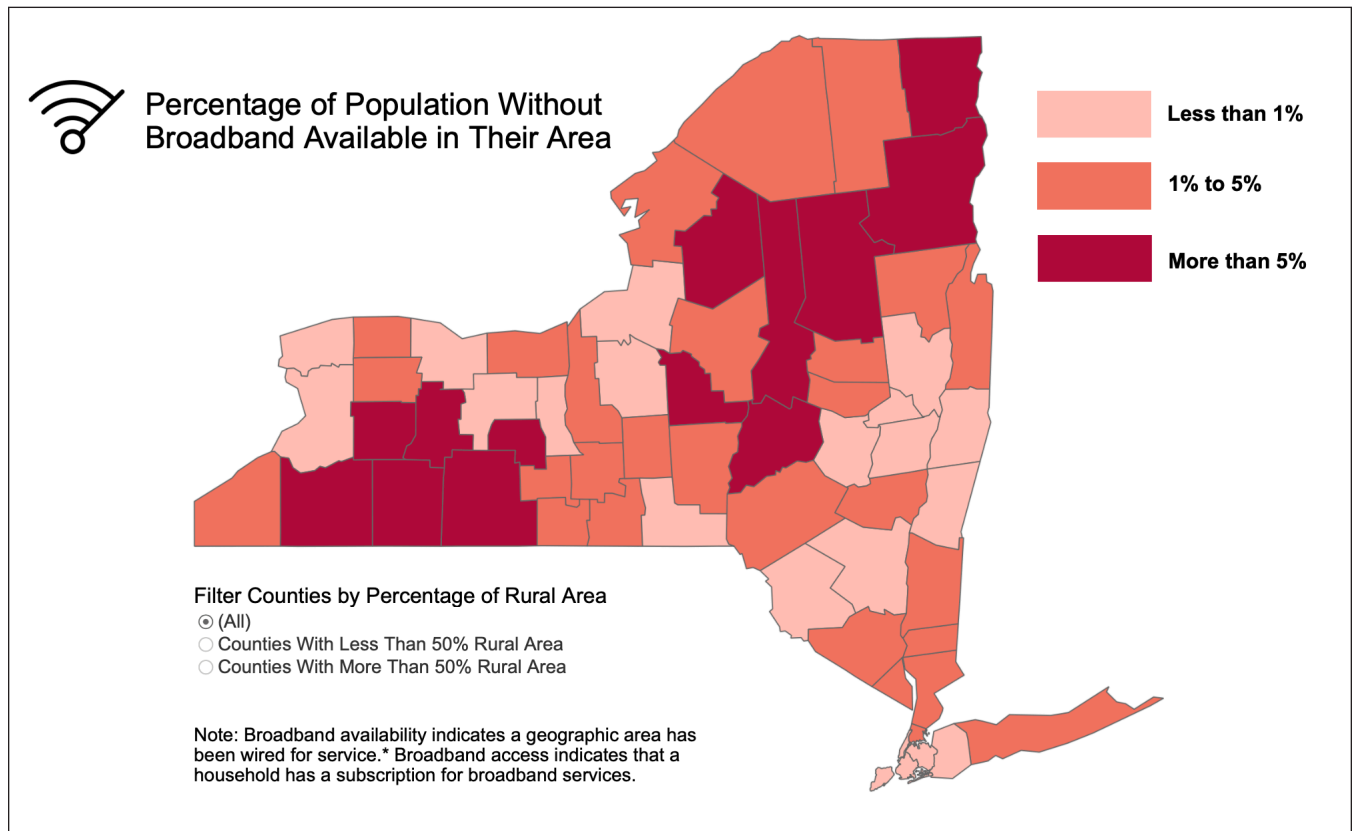
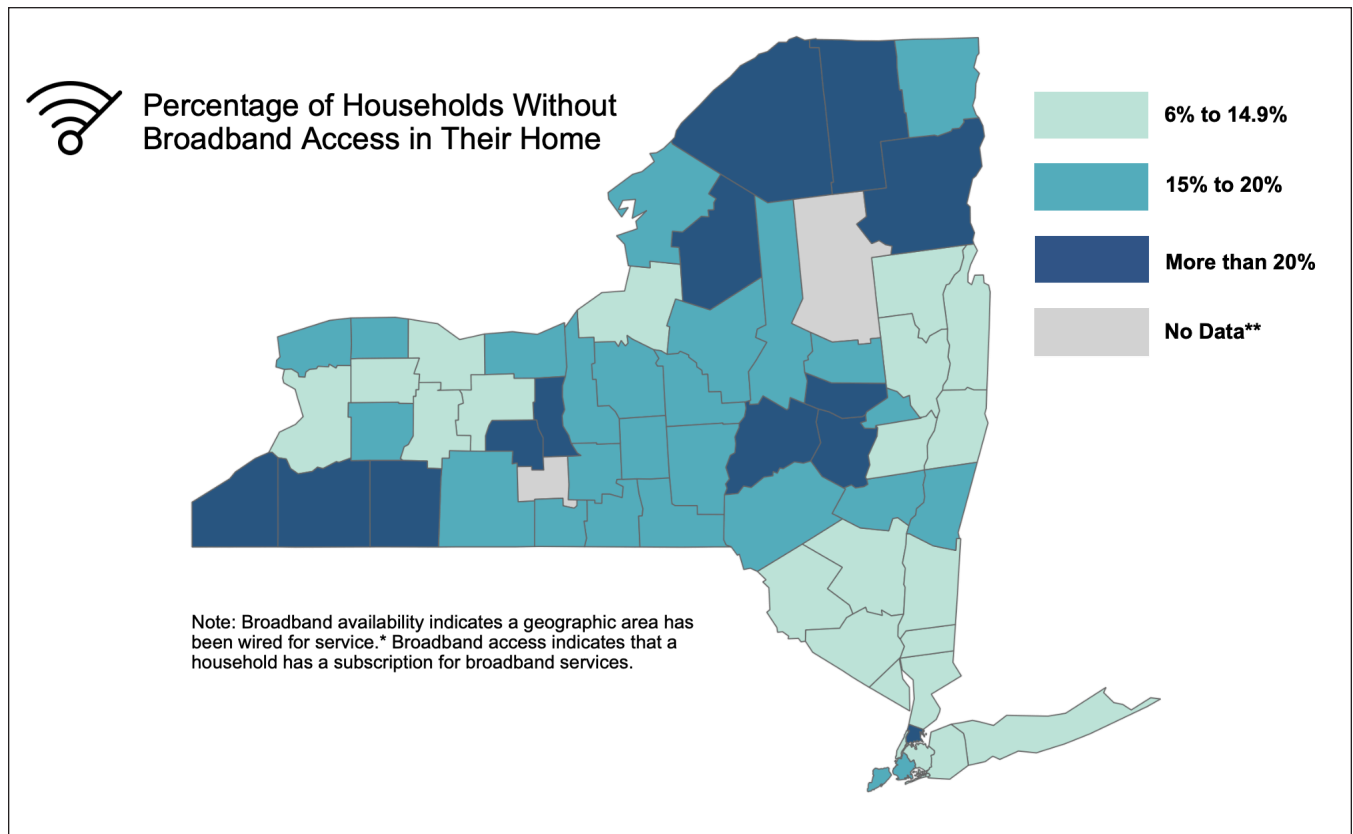


FIGURE 10:
Percentage of Households Without Broadband Access by County



Upgrading and Upskilling to Keep Pace with Technological Progress

Preventing fraud, waste and abuse is a core function of OSC. As data availability expands and tools are developed to handle large datasets and more sophisticated methods, the agency is evolving to keep up. OSC continues to make data analytics a priority by including it in division-level strategic planning and making the necessary investments in technology and workforce development to carry out our mission effectively.

Inter-Agency Collaboration Improves State Contract Offset Results

OSC has the constitutional and statutory authority to redirect certain payments to offset certain debts owed by taxpayers, including pursuant to the State Contract Offset Program (SCOP). Under SCOP, if a taxpayer has a personal income tax debt, business tax debt, or debt owed to another New York State agency, OSC may offset the taxpayer's contract or vendor payments to satisfy that debt. The Department of Taxation and Finance (Tax and Finance) notifies OSC of potential offset opportunities and OSC exercises its offset authority to satisfy valid debts. On average over the past five years, OSC satisfied 750 State debts, totaling more than \$1.3 million per year through SCOP offsets.

In 2022, OSC, Tax and Finance, the Statewide Financial System, and the Office of Information Technology Services collaborated to upgrade the technology and automate the business processes that support SCOP, including performing automated data matches between OSC data and Tax and Finance data to better identify potential offset opportunities. As a result, in the first three months since implementation of this upgrade and automation, the volume of daily offsets increased by 168 percent over the same period in the previous year and manual work has decreased substantially. This resulted in efficiencies for the State and enabled OSC to better collect monies owed to State agencies.

Keeping Pace with the Proliferation of Data and Analytics Tools

OSC continued to use a mix of public and State data, and data analysis techniques, in audit planning and implementation, including data from the Statewide Financial System, First New York data warehouse, New York Benefits Eligibility and Accounting System (NYBEAS), National Highway Traffic Safety Administration, and U.S. Department of Labor/ Employment and Training Administration, as well as State agencies. OSC also facilitated an interagency data-sharing arrangement with the Pandemic Response Accountability Committee to obtain pandemic response funding data and created automated weekly data downloads for analysis and monitoring.

OSC audits continue to draw on new data sources, information systems and data formats encompassing mailing address information from the U.S. Postal Service, Telehealth Services, Google Translate language access, building and construction code data, internet website scanning methods, automobile recall data, Centers for Medicare & Medicaid Services data, text mining methods, and natural language processing techniques. OSC's use of Geographic Information Systems (GIS) has grown from visualizing reportable conditions (maps, flowcharts, timelines) to analyzing data for areas of risk as part of the audit process. OSC auditors now use specialized software and scripts to convert street addresses to latitude and longitude points to conduct spatial analyses through desktop business intelligence software.

Extracting Meaning from Unstructured Data

Much of the information that could be used for audits, program evaluation and policy research does not live in well-organized data warehouses and is often unstructured. That is to say, it cannot be displayed in rows and columns allowing it to be used in a relational database. Examples are images, videos, emails, PDF documents, or other files that are formatted in ways that make quantitative analysis difficult. OSC has been taking up the challenge of working with unstructured data in several ways.

Auditors are leveraging search engine optimization methods to find potentially relevant publicly accessible reports (posted by state auditors, comptrollers and treasurers, as well as the Government Accountability Office and other government authorities and interest groups, for example) and parse the freeform text to navigate to sections of interest. OSC also uses specialized software to extract tabular data from PDF files and has developed a data processing method to extract key information from New York City's financial plan documents and aggregate the data into a relatively small number of expenditure and revenue categories to make the data easier to analyze and publish.

New data processing methods have helped OSC reduce staff time spent manually tabulating and organizing the data while mitigating the potential for typographical errors in manual data transcription. In addition, the new methods have enabled staff to review relatively large datasets and publish new insights on government-wide trends that previously would have been impracticable.

Matching Records to Support Program Evaluation and Risk Management

Even structured data often resists analysis. It sometimes needs additional processing to be useful. For example, data entered through forms can be difficult to use because the same information may appear with many variations (different abbreviations, use of punctuation, spelling, etc.). These variations prevent matching records that refer to the same thing. Addresses and names are two data elements that are prone to this kind of messiness. For addresses, OSC uses tools to standardize them so records can be matched and aggregated. For names, if there are no “unique identifiers” to determine when very similar names refer to the same person, OSC sometimes uses an “approximate string matching” algorithm to evaluate how similar names are. This information, combined with other data, improves our ability to infer when different records with differently spelled names may in fact refer to the same person. These tools facilitate analysis for audits and risk management—including fraud detection.

Analytics Increase Efficiency in Agency Operations

Analytics are an integral part not only of OSC’s oversight of State agencies and spending, but also of the management of the agency’s internal operations. OSC’s investment in data analytics pays off in the form of better risk management, more efficient processes and increased ability to adapt quickly to changes in laws, regulations and policies that necessitate changes to business operations.

OSC’s Office of Unclaimed Funds (OUF) has implemented changes to increase efficiency and avoid improper payments. The State Comptroller oversees \$17.5 billion in unclaimed funds dating back to 1943. New York State has historically been a leader among all the states in returning funds to the entitled owner. Auditors have only a short window of time to review payments for risk factors to ensure the payment is made to the entitled owner as quickly as possible. OSC increased the use of data analytics and data mining to flag risk factors thereby improving the auditing process and reducing the risk of improper payments prior to completing the payment process.

The New York State and Local Retirement System (Retirement System) uses analytics and technological advances to prevent pension overpayments. OSC and the Department of Taxation and Finance share data to identify retirees whose earnings from other public employers exceed the maximum earnings amount allowed by the New York State Retirement and Social Security Law. Retirees who exceed the threshold are required to repay all, or a portion of their monthly retirement benefit received.

The Retirement System also uses data analytics tools to prevent ineligible contractors and consultants from being incorrectly classified as retirement system members and to improve compliance with requirements for distributions to inactive Retirement System members who have reached retirement age and are due a retirement benefit.

Collaborative Efforts to Expand the Use of Data Analytics

OSC continued to take a proactive leadership role in providing and presenting critical data to stakeholders and the public during the pandemic. Areas of focus included public health, education, the economy, vulnerable populations, the environment and State finances, including data analytic techniques to identify areas of risk that require remediation. Work toward this end included ongoing collaboration with numerous State and federal entities, hosting, sponsoring and presenting virtual events such as: Demystifying Artificial Intelligence, with New York University, which had more than 450 attendees from nine states; Identifying Collusion, with the Department of Justice, which had almost 400 attendees from the United Nations, the Office of the Inspector General, and multiple states; and Health and Human Services' training related to investigative work for COVID-19 grants.

OSC's own national virtual training, "The How and Why of Integrating Data Analytics for Audits," had almost 1,400 attendees from 36 states and two U.S. territories. OSC also partnered with the U.S. Government Accountability Office (GAO) to create its Artificial Intelligence (AI) Accountability Framework released in June 2021. In addition, OSC met periodically with the National State Auditors Association (NSAA) to stay informed on current data analytical work and new approaches adopted by state auditors around the nation. OSC also met with the Metropolitan Transportation Authority's Inspector General to provide an overview of the agency's data analytical work as they explore data analytical models for their organization.

Conclusion

OSC's implementation of Section 8-c of the State Finance Law has resulted in the deployment of tools and strategies leading to smarter, more efficient systems for auditing payments, monitoring transactions, allocating resources and sharing valuable results with appropriate stakeholders. These efforts have in turn spurred the development of even more robust and accurate models and tools. OSC continually evaluates and refines analytic models to incorporate additional data and apply the most effective and efficient methods to ensure that models are assessing the areas of most significance and material risk.

OSC will continue to work with State agencies and public authorities to identify business processes that could be modified to improve the detection of fraud, waste and abuse and prevent improper payments before they are made. OSC is also advancing its efforts to use data analytics to streamline and improve its own functions and capabilities. By enhancing the detection and prevention of fraud, waste and abuse, data analytics is reducing the cost of delivering services while creating a more level playing field for all the entities who do business with New York State. All New Yorkers stand to benefit from this effort, which is safeguarding public money and making our government more transparent, accountable and efficient.

Contact

Office of the New York State Comptroller
110 State Street
Albany, New York 12236
(518) 474-4044
www.osc.state.ny.us

Prepared by the Division of Chief Information Officer

Contributors to the Report

Division of the Chief Information Officer, Bureau of Data Analytics and FirstNY
Division of Local Government and School Accountability
Division of State Government Accountability
Office of Budget and Policy Analysis
Office of Operations
Office of Retirement Services, Pension Integrity Bureau
Office of the State Deputy Comptroller for the City of New York

