

Thomas P. DiNapoli
State Comptroller



DIVISION OF
STATE GOVERNMENT ACCOUNTABILITY

PRESERVING AND EXPANDING
AFFORDABLE HOUSING OPPORTUNITIES

**A Summary of Recent Audits and a Report on Selected
Affordable Housing Programs in New York City and New York State**

This Page Left Blank Intentionally

Executive Summary

Access to a habitable and secure place to live is a basic human need, essential to good health and well-being. Keeping New Yorkers housed is costly, however. Government spends billions of dollars annually to assist developers, owners, and renters. New York's challenge is to deploy public resources more effectively to provide quality, affordable housing to as many New Yorkers as possible.

Toward that end, in 2013, Comptroller DiNapoli began an audit initiative focused on affordable housing. The aims of the audit series are to examine the performance and oversight of affordable housing programs in New York State and New York City, to identify risks, and to recommend management improvements. The first three audits in this series reviewed the administration of nearly 20,000 tenant complaints and the awarding of \$230 million in government-funded low-interest loans for affordable housing repair and development.

Enforcing maintenance and safety standards in rent-regulated housing is critical to preserving New York's dwindling supply of rent-stabilized and rent-controlled apartments. However, tenants who file complaints with the Office of Rent Administration (ORA) in New York State Homes and Community Renewal (HCR) wait, on average, 10 months for their complaints to be resolved. Auditors found that 15 percent of tenant complaints received during 2012 had not been assigned to an examiner two years later. Just 80 examiners – who also perform other duties – handle the 6,500 tenant complaints received each year.

Credible governance of affordable housing loan programs is also critical for effective use of scarce housing resources. This means using transparent, uniform, and written criteria to avoid the appearance of favoritism in awarding loans. Auditors found that HCR's Housing Trust Fund Corporation could not document why it approved 19 loans to developers, totaling \$34 million, against the recommendations of its professional staff. Similarly, the New York City Department of Housing Preservation and Development (HPD) could not document why it gave a not-for-profit housing corporation, owned primarily by a for-profit developer, a lower loan interest rate than a not-for-profit, financially distressed housing corporation owned by its low-income residents.

Preserving Affordable Housing

After a decade of declining incomes and rising housing costs, New York faces a crisis of affordability in housing. In 2012, more than 3 million households were at or above the federal affordability threshold – meaning their housing costs accounted for 30 percent or more of household income. More than 1.5 million households statewide were severely burdened and spent half or more of their income on housing. For renters, the cost burden was even worse. Housing costs consumed 50 percent or more of the income in 28 percent of renter households, as compared with 15 percent of homeowner households.¹

Housing affordability is a function of both housing prices and household incomes, and both of these trends have been negative for too many New Yorkers. In New York, housing options become more limited as household income declines, especially for renters. For example, the New York City Comptroller’s Office found that from 2000 to 2012, New York City lost 400,000 apartments with monthly rents of \$1,000 or less, while the number of households earning \$40,000 or less increased by nearly 52,000.²

The preservation of existing affordable housing is integral to maintaining an adequate supply of affordable housing in New York. Investing in new construction alone will not provide enough housing to satisfy the needs of New Yorkers. New York must promote investment in renovating and repairing existing affordable housing, including public housing.

New York’s largest and most enduring stock of affordable rental housing is rent-regulated housing – either rent-stabilized or rent-controlled apartments. New York has 1.1 million rent-regulated apartments occupied by 2.4 million residents, mostly concentrated in New York City, but also in Nassau, Rockland, and Westchester counties. Timely and consistent enforcement of safety and habitability standards that prioritizes tenant rights and respects the rights of owners as well, together with a transparent approach to awarding loans for repair and renovation, can help preserve this valuable housing stock.

¹ New York State Comptroller, Office of Budget and Policy Analysis. *Housing Affordability in New York State*. March 2014

² New York City Comptroller, Bureau of Fiscal & Budget Studies. *The Growing Gap*. April 2014.

Protecting Tenants' Rights Will Preserve Affordable Housing

In a typical year, ORA receives 6,500 complaints from tenants statewide about the cost, condition, and management of their rent-regulated housing. Tenant complaints include allegations of: rent overcharges, failure to renew a lease, a lack of essential services such as heat or hot water, leaks and mold, nonfunctioning appliances, elevators, or plumbing, and dangerous conditions, such as cracks and holes in the walls, floors, and ceilings. ORA employs just 80 examiners to handle requests and complaints from tenants and landlords involving 1 million apartments in 43,000 buildings.

ORA plays a key role in protecting tenants' rights by ensuring that landlords adhere to safety and habitability standards, but tenants do not always fare well when they file complaints. In the State Comptroller's fourth housing audit, *Administration of Tenant Complaints* (Report 2013-S-72), ORA exhibited a troubling pattern of lengthy delays in responding to tenants and resolving their complaints. Such delays can also impact landlords and owners.

Auditors analyzed 19,653 tenant complaints received by ORA from January 1, 2010 through December 31, 2012. Most complaints (96 percent) came from New York City. During that three-year period, complaints that were assigned and investigated took 10 months, on average, to resolve.

Complaint Assignment Is Inconsistent and Delayed

The delays in resolving tenant complaints started with delays in assigning them to examiners. On average, case assignment took seven months in 2010, eight months in 2011, and four months in 2012. The decline in 2012 is not a result of improved performance; instead, it reflects the impact of ORA not assigning 968 cases received during 2012. As of March 6, 2014, 1,937 complaints (9.85 percent) that had been received during the three-year audit period were still unresolved, and 1,101 were not even assigned.

In most instances, ORA took more time to assign complaints to examiners than it took to investigate the complaints. For example, ORA took an average of 207 days to assign cases concerning Staten Island tenants; investigation and order issuance took less than 125 days. Similarly, complaints from Nassau County tenants were assigned within 106 days and resolved in less than 90 days.

ORA's speed in assigning complaints varied, seemingly arbitrarily. Of the 19,653 complaints received over the three-year period, 575 were assigned on the day

received (all of these were harassment complaints), while 1,634 cases took more than 550 days to assign. Some cases were not assigned in the year received. As of March 6, 2014, 68 cases from 2010, 65 from 2011, and 968 from 2012, including 823 complaints of rent overcharges, were still unassigned.

Complaint Investigations Are Backlogged

ORA's delayed response to complaints could expose tenants to financial hardship and allow conditions in their homes to worsen. As of May 15, 2014, ORA reported a backlog of 5,883 unresolved tenant complaints, including 217 that had been received prior to 2010, with some dating as far back as 2003. It appears unlikely that ORA will reduce this backlog because it takes so long to resolve complaints. An analysis of the 19,653 complaints received from January 1, 2010 through December 31, 2012 revealed the following:

- On average, rent overcharge complaints took 18 months to resolve. ORA received 5,319 such complaints and resolved 3,958 during the three-year audit scope period. ORA granted an order in favor of the tenant in 1,407 cases. Overcharges, interest, and penalties owed to those tenants totaled \$5.5 million.
- Harassment of a tenant by a landlord is defined as any action intended to force a tenant out of an apartment or to cede statutory rights. ORA received 627 harassment complaints, which, according to policy, are immediately assigned for investigation. Resolution took an average of 11 months, largely because ORA keeps complaints open to watch for continued incidents of harassment. ORA closed 525 cases with no action, after determining in most instances that the landlord was not guilty of harassment. Another 102 complaints remained open as of March 6, 2014.
- Complaints regarding a landlord's failure to renew a lease took an average of 11 months to resolve. ORA received 3,709 such complaints and resolved 1,632 in favor of the tenant, directing the landlord to provide a signed lease. Tenant concerns were not affirmed in 1,716 complaints. In 315 instances, either the tenant did not respond or withdrew the complaint. Forty-six cases were still open as of March 6, 2014.
- ORA received 2,150 petitions for administrative review; these are requested when a tenant objects to an order issued by ORA. Of these, 1,822 were

resolved, taking an average of more than eight months. Most of the resolved cases (93 percent) did not confirm tenant concerns.

Investigation Procedures Lack Consistency

Auditors found that ORA lacks any formal written policies and standards for the timeliness of complaint assignment and investigation. According to ORA, each complaint is unique, and imposing timeliness standards could weaken the due process rights of tenants and landlords by pressuring examiners to focus on speed rather than accuracy.

ORA officials explained that due process requirements can also add to the time needed to resolve each complaint. Landlords, for example, must be allowed 20 days to respond to certain tenant complaints. However, since it can be many months before a case is assigned to an examiner, landlords have ample time to correct violations before ORA even visits an apartment or building. Such delays effectively pre-empt rent adjustments that are potentially owed to tenants for services not provided by the landlord.

ORA prioritizes complaints based on the severity of the allegations. Code Red cases are the worst and must be assigned first. These include complaints regarding vacate or eviction orders, fires, a lack of water or electricity, and collapsed or crumbling walls, ceilings, or floors. Code Blue cases are assigned second and include violations such as a lack of cooking gas or refrigerator, rodents, or scalding water. Code Blue cases typically take two weeks to be assigned to an examiner. Other less dangerous or less health-threatening conditions are handled on a first-in, first-out basis.

ORA also has other informal procedures for processing tenant complaints. For example, ORA might prioritize cases based on available staffing and other issues, such as whether a building has multiple tenant complaints or whether examiners have experience addressing specific allegations.

Staffing Shortages Add to Delays in Resolving Complaints

State payroll data indicate that as of March 31, 2014, ORA had 287 employees, down from 408 in 2000. Examiner staffing decreased by 33 percent, from 119 in 2000 to 80 in 2014. ORA officials told auditors that the reduction in staffing was the reason why it now took even longer – 27 months – than in the three-year audit period to assign rent overcharge cases.

Case Studies

Inspection Delays Weaken Tenants' Due Process Rights and Compromise Housing Conditions

A tenant at 56 Seventh Avenue in Manhattan complained on January 19, 2010 of a deterioration in building-wide services. Elevators did not work; lobby doors were unlocked and did not open and close properly; and hallways were not maintained and had holes and exposed electrical wiring.

ORA notified the building owner of the complaint on January 29, 2010. Four months later, on May 27, 2010, ORA assigned the case to an examiner. ORA finally inspected the building on January 19, 2011, and visited a second time on March 30, 2011. ORA gave the owner ample time to correct the violations – but provided no redress for the tenant, who had paid rent and endured many months without mandated building-wide essential services.

Housing Agencies Should Coordinate for Timely Responses to Tenant Complaints

A Brooklyn tenant complained of bedbugs at 1535 Shore Parkway on February 2, 2011; the case was assigned to an examiner on March 31, 2011. The tenant sent multiple notifications to ORA about the problem through July 2012, but no inspection was conducted. Eventually the tenant moved out, and on July 18, 2012, ORA dismissed the case.

When auditors questioned why no inspection had taken place, ORA responded that inspectors do not have expertise to address problems with pests. Also, the owner documented that he had provided extermination services. However, the tenant notified ORA that HPD inspected the apartment on April 15, 2011 and issued a notice of violation on April 18, 2011, which was evidence that the bedbug problem continued unabated. ORA missed an opportunity to coordinate with HPD and possibly resolve this issue.

Urgent Complaints Left Unresolved Can Jeopardize Tenants' Health and Safety

One Code Blue complaint, received on May 15, 2012 from a tenant at 533 West 158 Street in Manhattan, alleged broken window glass, inoperative smoke and carbon monoxide alarms, cracked walls, missing floor tiles, a broken sink pipe and a leaky sink, a broken bathtub, no hot water, and other serious allegations. ORA took 72 days just to assign the complaint. The apartment was inspected on November 16, 2012, and two additional inspections took place in 2013. On November 27, 2013, the case was ultimately decided in favor of the tenant, whose rent was reduced.

According to ORA, there was a shortage of examiners at the time this particular Code Blue complaint was received. ORA also noted that other tenants in that building had made as many as 40 complaints. ORA preferred to process all of them together, regardless of the nature of the complaints or when they were received.

Subsidizing Repairs and Renovations Will Preserve Affordable Housing

Article 8A of New York's Private Housing Finance Law allows municipalities to make loans to owners of multifamily housing to remove substandard or unsanitary conditions. State law caps the loan amount at \$35,000 per dwelling unit. In New York City, the Article 8A program is administered by HPD, which has established eligibility criteria for these loans.

The Article 8A program is intended to preserve affordable housing by providing loans at rates unavailable in the private market and by requiring loan recipients to maintain affordability of the renovated properties. Interest rates on the loans are 3 percent or less, subject to HPD's discretion, with a maximum 30-year term.

Eligibility Criteria

HPD makes these loans available to rent-regulated buildings, Mitchell-Lama developments, and housing development fund corporation (HDFC) buildings. Average rents cannot exceed \$244 per room for rentals. For cooperatives or HDFCs, rent or maintenance charges are limited to 55 percent of area median income.

New York City's Article 8A rules require borrowers to bring their buildings into substantial compliance with the Multiple Dwelling Law and the Housing Maintenance Code within a year of starting loan repayment. The rules also permit HPD to require the completion of additional repairs and renovations to be paid for by the borrower as a condition of receiving the loan.

Violations Addressed in the Article 8A Loan Program

HPD groups violations in three categories:

- Class A consists of non-hazardous violations, such as minor leaks or lack of required signage. An owner has 90 days to correct a Class A violation.
- Class B are hazardous violations, such as public doors that do not close or inadequate lighting in public areas. These violations must be corrected within 30 days.

- Class C violations, the most severe, present an immediate hazardous condition and must generally be corrected within 24 hours. Examples include inadequate fire exits, rodents, lead-based paint, and no heat, hot water, electricity, or gas.

Deficient Conditions in Rent-Regulated Housing

New York City's rent-regulated housing stock is in need of investment for capital repair and renovation. As shown in Table 1 below, 89 percent of New York City's 999,244 occupied rent-regulated apartments had one or more deficiencies in 2011. At least 30 percent of rent-regulated apartments had one or more deficiencies that could be categorized as Class C violations or that increased the risk of significant health hazards, such as asthma and learning disabilities. These deficiencies included the presence of roaches, rats, and mice; cracks, holes, or missing bricks in interiors and exteriors; broken or missing windows; and toilet or heating failures.

Still, most of New York City's rent-regulated buildings likely do not qualify for an Article 8A loan, as the rent per room for about 80 percent of rent-regulated apartments exceeds the \$244 maximum. Typically, HPD receives just 40 loan applications annually and generally approves just 30.

Article 8A alone is not a sufficient financial incentive to preserve the quality and affordability of properties, even for owners of qualifying buildings. Since 1994, 8,537 rent-stabilized units were deregulated because their owners chose to substantially rehabilitate their properties by replacing 75 percent of building-wide and apartment systems. Another 24,394 affordable units were lost because those buildings were uninhabitable or demolished.

Table 1
Prevalence of Deficiencies in New York City's Occupied Rent-Regulated Apartments

Deficient Conditions Reported in 2011	Percentage of Apartments
Broken Plaster or Peeling Paint	21
Cracks or Holes in Interior Walls or Ceiling	18
External Walls Damaged or Dilapidated	3
Heating Equipment Breakdown	17
Heating Equipment Breakdown Four Times or More	7
Mice and Rats	29
Roaches	30
Toilet Breakdowns	10
Water Leakage Inside Apartment	25
One or More Deficiencies	89

Sources: 2011 New York City Housing and Vacancy Survey; analysis by State Government Accountability

Poor Housing Conditions Affect the Health and Safety of New Yorkers

As shown in Table 1 above, 21 percent of rent-regulated apartments have broken plaster or peeling paint, and 27,166 of those households include children under age six, who are at particular risk of health hazards from lead paint. New York City's Lead Paint Hazard Reduction Law (Local Law 1 of 2004) requires remediation of these hazards in order to prevent childhood lead poisoning.

Cracks or holes in interior walls and ceilings can be found in 18 percent of rent-regulated apartments. Similarly, 3 percent have external walls with one or more of these dangerous conditions: missing bricks or siding; sloping or bulging; major cracks; and loose or hanging cornices, roofing, or other material. New York City's Local Law 11 of 1998 requires owners of buildings with six or more stories to inspect their exterior walls and all building accessories that could jeopardize pedestrian safety, such as cellular service equipment, satellite dishes, and fire escapes.

Weak Monitoring Leads to Uncorrected Violations and Adverse Building Conditions

The State Comptroller's audit, *Administration of the Article 8A Loan Program* (Report 2013-N-4), examined nine projects, featuring 34 buildings with 942 apartments, which were awarded nearly \$20 million in Article 8A loans. To execute these loans, HPD may require borrowers to sign three agreements. The Building Loan Contract specifies the scope of work and the cost of repairs covered by the Article 8A loan. The other two, the Voluntary Repair Agreement and the Housing Repair and Maintenance Agreement, may require violation removal and repairs to be paid for by borrowers. Despite these agreements, violations and adverse conditions persist after the loans have been closed because HPD does not adequately monitor its agreements.

In a review of Voluntary Repair Agreements, auditors found that the 34 buildings had a total of 1,806 violations to correct as a condition of receiving loans. Yet, HPD did not inspect all buildings to determine whether owners had, in fact, corrected the violations. According to HPD's housing code violations database, which is maintained by HPD and updated by building owners, 415 violations had not been corrected. Of these, 93 were Class C violations. HPD acknowledged monitoring compliance with Voluntary Repair Agreements for just 3 of the 34 buildings reviewed by auditors. The HPD staff members assigned to monitor those agreements were unaware of such agreements for the 31 other buildings.

HPD was even more lax with the Housing Repair and Maintenance Agreements. The required improvements and repairs specified in those agreements – such as asbestos removal, repairs to a fire escape, lead paint remediation, and the installation of window or child guards – directly affected the health and safety of building occupants. HPD told auditors that it stopped monitoring Housing Repair and Maintenance Agreements about eight to ten years ago.

Case Study

In May 2010, a Harlem HDFC consisting of two buildings built in 1910 was approved for an Article 8A loan totaling \$924,177 for roof, masonry, electrical, and elevator repairs. One contractor was to do all repairs except the elevator work, which was to be handled by a second contractor.

When the Article 8A loan was approved, the two buildings had a total of 286 violations: 42 Class C violations, including 15 lead-related violations; 135 Class B violations; and 109 Class A violations. The HDFC was also financially distressed; two banks had rejected its request for a loan. In addition, the HDFC took out another loan from a credit union to pay overdue real estate taxes and water and sewer arrears. Clearly, this HDFC's ability to seek financing from commercial banks was limited, and the buildings needed much repair and upgrading work.

HPD failed to adequately monitor progress on the HDFC's work. On December 10, 2012, the HDFC President sent a letter to HPD expressing satisfaction with the work completed. Yet, one year later, when auditors visited the HDFC, residents complained of shoddy and incomplete construction work.

Weak HPD Oversight Deprives Residents of Comfort and Safety

The major contractor began work on the Harlem HDFC in 2011, and work was deemed 91 percent complete by an HPD inspector in January 2013. HPD conducted a walk-through in June 2013 and found that the contractor's work was completed, but reported that a courtyard drain installed by the contractor was not functioning properly. HPD took no follow-up action to correct this problem for six months. Instead, another HPD inspector approved the contractor's final payment on December 5, 2013 without performing a site visit to verify that the completed work was consistent with the loan agreement.

One week later, on December 12, 2013, auditors visited the property and spoke to residents, who noted that the new courtyard drain was non-functioning, causing water to flood the electrical and meter room in the basement and the

elevator pit. The residents also complained about the quality of the electrical upgrade work, noting that use of the dishwasher caused the power to shut down; there were no circuit breakers; and some of the outlets did not function. Residents also said that new doors had not been installed in the basement, as specified in the Building Loan Contract.

Governance in Affordable Housing Programs

Affordable housing development relies heavily on government subsidies and other assistance. Government agencies have a duty to taxpayers and residents to ensure that public resources for affordable housing are used effectively and fairly. This should mean, in part, uniformly applying transparent and publicly defensible criteria when awarding loans, to avoid the public perception of favoritism, patronage, or preferential treatment.

Uniformly Applying Transparent Criteria Strengthens Integrity

The State Comptroller's audit, *Low-Income Housing Trust Fund Program* (Report 2013-S-32), examined awards of low-interest, State-funded loans for affordable housing development and rehabilitation, totaling \$209 million, over a five-year period ending December 11, 2013. The loans funded 111 projects statewide, with 5,850 units of affordable housing.

The Low-Income Housing Trust Fund Program (HTF) is administered by the Board of Directors of the New York State Housing Trust Fund Corporation. Board members include the Commissioner of Housing and Community Renewal as Board Chair and the Chair of the New York State Housing Finance Agency. The Board relies on the staff of the Division of Housing and Community Renewal (Division) to recommend projects for HTF loans.

Avoiding the Appearance of Favoritism in Awarding HTF Projects

The Division uses a comprehensive evaluation system to score loan applicants. The scoring staff evaluates the project's feasibility from the legal, design, financial, and development perspectives. The evaluation process involves project managers, directors, and executive management.

Auditors found that the highest-scoring projects do not always receive a loan. Instead, the Division's executive management ultimately decides which projects will be funded. Auditors found instances in which Division staff had recommended

that a project not be awarded and the Board had overruled them. The Board also made questionable project awards, which were not supported with documentation, to developers whose projects had been deemed infeasible by Division staff. Nineteen projects not recommended for loans by Division staff received \$34 million, or 28 percent of the funds awarded.

Division officials acknowledged that projects will be awarded loans against the recommendations of the Division's professional staff in order to achieve State policy objectives. They cautioned that approving affordable housing projects solely on the basis of scores would impede the Division's ability to implement the State's housing policy objectives.

However, Division officials could not document their decisions to award projects against the recommendations of their professional staff. As a result of the audit, Division supervisors are now required to reconcile staff evaluations with executive management's decisions to ensure that they are consistent and that they support decisions to award loans.

Appearance of Preferential Treatment in the Article 8A Program

Another example of potential favoritism was found in the Article 8A Loan Program: three projects consistently received generous provisions when compared with five other projects selected for audit. The three projects were owned by the same company, Quadrant, an HDFC whose majority owner is a for-profit company that manages and rehabilitates affordable housing. The preferences were made possible by HPD's lack of formal, written policies. The different treatment of loan applicants and the absence of written policies raise questions about the fairness and integrity of HPD's process.

Quadrant projects received interest rates of 1 percent, while the other five projects were assessed at either 2 or 3 percent. HPD sets rates at the discretion of agency management, according to agency officials. Quadrant also received a more generous program budget than the other projects. Quadrant received construction management allowances of nearly 5 percent of the project loan, but no other project reviewed by auditors received such an allowance. Quadrant projects also received larger contingency allowances. One Quadrant project received an allowance of nearly 10 percent of the loan to pay for lead and asbestos remediation, costs that HPD has required other borrowers to cover outside of their Article 8A loans. Other projects received contingency allowances of zero to 3.5 percent.

Towards More Accountability in Affordable Housing Programs

The Comptroller's affordable housing audits highlight the importance of developing and uniformly applying written policies and procedures that are transparent and publicly defensible. The Comptroller recommends that agencies assess programs and outcomes with regard to the following principles, toward the goal of ensuring continued affordable housing opportunities for tenants, owners, and developers.

1. Assess procedures to ensure that housing grants and loans are provided only to responsible landlords and developers who maintain buildings in good condition and respect the rights of tenants.
2. Fund projects fairly by using criteria that reflects an analysis of the needs and resources of developers, owners, and buildings. Establish and use standards for key funding decisions, such as setting interest rates, to ensure that project awards are justified and consistent.
3. Establish controls to prevent preferential treatment of applicants, such as requiring independent verification of key documents and establishing standards for project budgets that include construction and other loan fees and allowances.
4. Establish and adhere to written standards for assigning, investigating, and documenting tenant complaints in a timely fashion. Place a priority on violations that affect tenants' health and safety and require immediate attention. Develop protocols for resolving long-term open complaints more quickly. Coordinate with municipal and county housing agencies to improve the speed and accuracy of responses to tenant complaints.
5. Strengthen monitoring of housing developments by establishing written policies and procedures for building inspections that randomize inspector site visit schedules and ensure that owners of funded projects correct violations in a timely manner, with a priority placed on hazardous conditions.

Recent Affordable Housing Audits and Reports

March 2014	Housing Affordability in New York State
2013-S-31	HCR: Affordable Home Ownership Development Program
2013-S-32	HCR: Low-Income Housing Trust Fund Program
2013-S-72	HCR: Administration of Tenant Complaints
2013-N-4	HPD: Administration of the Article 8A Loan Program

Major Contributors to This Report

Preserving and Expanding Affordable Housing Opportunities

Cheryl Pahaham	Director of Planning and Product Development
Aida Solomon	Planning and Product Development Supervisor
Mary Roylance	Audit Planner and Project Coordinator
Teeran Mahtoo-Dhanraj	Audit Planner
Hilary Papineau	Research Analyst
Noreen Perrotta	Senior Editor

Andrew A. SanFilippo	Executive Deputy Comptroller
Tina Kim	Deputy Comptroller
Brian Mason	Assistant Comptroller

Audit reports can be found on the Comptroller's website at www.osc.state.ny.us. To obtain hard copies, please contact the Comptroller's Press Office at:

Albany Phone: 518-474-4015

New York City Phone: 212-681-4840

E-mail: press@osc.state.ny.us