



New York State Office of the State Comptroller
Thomas P. DiNapoli

Division of State Government Accountability

Oversight of Certified Homeless Shelter Food Services

Office of Temporary and Disability Assistance
New York City Department of Social Services
New York City Department of Health and
Mental Hygiene



Report 2017-S-53

October 2018

Executive Summary

Purpose

To determine whether the Office of Temporary and Disability Assistance (OTDA), New York City Department of Homeless Services (DHS), and New York City Department of Health and Mental Hygiene (DOHMH) are adequately monitoring the food services at certified homeless shelters in New York City, and whether the meals served meet State regulations and New York City Food Standards. Our audit covered the period from January 1, 2015 through May 10, 2018.

Background

Shelter operators are required to provide meals that are balanced, nutritious, and adequate in amount to meet the dietary needs of residents. Such meals should be conveniently accessible to residents on a daily basis. To this end, some shelters cook their own food on site while others have their food catered. Regardless of where it is prepared, all food served in New York City shelters must comply with New York City Food Standards (Food Standards), which set minimum nutrition requirements in an effort to reduce the prevalence of chronic disease (such as obesity, diabetes, and cardiovascular disease). In addition, food should be served in a clean environment by food service workers who are regularly tested for tuberculosis (TB).

OTDA administers New York State's homeless housing and services programs. OTDA certifies and directly oversees larger-scale shelter facilities (shelters serving ten or more families or 20 or more single adults) and is responsible for inspecting them and ensuring they meet certain standards, as established in the New York Codes, Rules and Regulations (NYCRR). OTDA's oversight includes ensuring that residents in certified shelters receive adequate food services. DHS, an administrative unit of the New York City Department of Social Services, is responsible for ensuring that homeless shelters in New York City meet certain standards established in the NYCRR and local laws and codes. DOHMH is responsible for protecting and promoting the health of all New York City residents, and inspects and issues permits to food establishments, including shelters that serve food to residents. According to OTDA, there are 158 certified shelters in New York City (94 adult shelters and 64 family shelters). Of these, 100 either cooked food on site or had food catered. Residents cooked their own food at the remaining 58 shelters. During 2017, over 18 million meals were served in both certified and non-certified homeless shelters in New York City.

Key Findings

- OTDA, DHS, and DOHMH did not provide adequate food services oversight for certified homeless shelters.
- On average, only 59 percent of the food inspections by the three agencies were completed for the 15 shelters we sampled. DHS only completed 18 percent.
- Seventy-five of 95 (79 percent) adult shelter food service workers at the 15 shelters we sampled did not comply with State regulations regarding TB testing requirements.
- Due to insufficient documentation, we have no assurances that the meals were balanced, nutritious, and complied with State regulations and Food Standards.

Key Recommendations

- Enhance monitoring and oversight of food services by performing inspections in accordance with applicable regulations and policies.
- Finalize and implement formalized shelter food inspection policies and procedures.
- Ensure that food service workers remain current with TB testing requirements, where required.
- Require shelter providers and caterers to submit menus and other supporting documentation that clearly denote nutritional information for all individual food items served, including nutritional fact labels, recipes, and food brand names, in order to properly verify the nutritional content of meals.
- Ensure that each shelter that serves food has the required food establishment permit.

Other Related Audits/Reports of Interest

[Office of Temporary and Disability Assistance: Oversight of Homeless Shelters \(2015-S-23\)](#)

[New York City Department of Social Services: Oversight of Selected Fiscal Aspects of Homeless Shelter Services \(2016-N-1\)](#)

**State of New York
Office of the State Comptroller**

Division of State Government Accountability

October 29, 2018

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40 North Pearl Street
Albany, NY 12243

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Commissioner
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Oxiris Barbot, MD
Acting Commissioner
New York City Department of Health and Mental Hygiene
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Dear Commissioner Roberts, Commissioner Banks, and Dr. Barbot:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively and, by so doing, providing accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report entitled *Oversight of Certified Homeless Shelter Food Services*. The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution, Article II, Section 8 of the State Finance Law, and Article III of the General Municipal Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this draft report, please feel free to contact us.

Respectfully submitted,

*Office of the State Comptroller
Division of State Government Accountability*

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Background

The Office of Temporary and Disability Assistance (OTDA) administers New York State's homeless housing and services programs. OTDA certifies and directly oversees larger-scale shelter facilities (shelters serving ten or more families or 20 or more single adults) and is responsible for inspecting them and ensuring they meet certain standards, as established in the New York Codes, Rules and Regulations (NYCRR). OTDA's oversight includes ensuring that residents in certified shelters receive adequate food services.

The New York City Department of Homeless Services (DHS), an administrative unit of the New York City Department of Social Services (DSS), is responsible for ensuring that homeless shelters in New York City (City) meet certain standards established in the NYCRR as well as local rules and laws. The New York City Department of Health and Mental Hygiene (DOHMH) is responsible for protecting and promoting the health of all City residents, and, as part of its duties, inspects and issues permits to food establishments, including shelters that cook or serve food to residents. According to OTDA, there are 158 certified shelters in the City (94 adult shelters and 64 family shelters). Of these, 100 prepared food on site or had food catered. At the remaining 58 shelters, residents purchased their own food and cooked it themselves.

Shelter operators are required to provide meals that are balanced, nutritious, and adequate in amount to meet the dietary needs of residents. Such meals should be conveniently accessible to residents on a daily basis. Regardless of where it is prepared, all food served in City shelters must comply with the New York City Food Standards (Food Standards), which set minimum nutrition requirements in an effort to reduce the prevalence of chronic diseases, such as obesity, diabetes, and cardiovascular disease. In addition, shelter operators must record and submit menus to OTDA and DHS, as planned and served, to ensure meals meet State regulations and Food Standards. Food should also be served in a clean environment by food service workers who are regularly tested for tuberculosis (TB).

Audit Findings and Recommendations

We found that the agencies responsible for monitoring homeless shelters (OTDA, DHS, and DOHMH) did not always provide sufficient oversight of food services. We determined that OTDA, DHS, and DOHMH did not always perform the required food inspections of shelters under their purview. We were not able to determine whether the meals served in certified homeless shelters complied with State regulations and Food Standards, primarily because the menus and other documentation did not provide sufficient information regarding the nutritional content of the food. Consequently, the nutritional value of the meals could not be accurately determined. We also found a significant number of food service workers were not current on their medical TB testing requirements.

Food Services Oversight

Under Title 18 of the NYCRR, OTDA is required to inspect each shelter at least once a year to ensure that the facility complies with all applicable laws, regulations, and standards. Although the inspections can be performed by either OTDA or the local social services district (such as DHS), OTDA's policy is to conduct its own annual inspections of adult and family shelters.

According to New York City Executive Order No. 122, City agencies (such as DHS) are responsible for ensuring that all meals served by shelters comply with the Food Standards. Shelter provider contracts require strict adherence to the Food Standards. In order to meet these requirements, DHS conducts semiannual inspections to assess the adequacy and appropriateness of the shelters' food services. DHS officials advised us that while there are no laws or regulations requiring them to conduct semiannual inspections, they do so to ensure shelter operators comply with applicable laws, regulations, and contractual obligations.

DOHMH is required to inspect any establishment—including homeless shelters—that serves food, whether it is cooked on site or catered. Although there is no specified frequency, DOHMH's policy is to perform an on-site inspection of every shelter at least once a year. DOHMH's inspections focus on food safety, not nutritional quality.

Despite the aforementioned requirements, we found that food services at shelters were not always adequately monitored. Without adequate oversight, there is no assurance that food storage and preparation meet standards and that dining areas are clean and food is safe—potentially leading to health problems for shelter residents.

Shelter Listings: Lack of Coordination

In order to adequately monitor shelters, the oversight agencies should be aware, and maintain accurate listings of, all the shelters within their jurisdictions. However, we found that OTDA and DHS officials did not adequately coordinate or communicate with each other to ensure that their certified shelter listings were consistent, accurate, and complete. We requested and obtained listings of all certified shelters from OTDA and DHS. OTDA's list contained 158 shelters, while DHS'

list had 136. According to OTDA and DHS officials, the listing differences were due to issues such as timing (e.g., certification status may have changed between the dates of the OTDA and DHS lists), clerical errors, and incorrectly included (non-certified) shelters. However, neither OTDA nor DHS officials were able to account for all the discrepancies. Therefore, we were not able to reconcile the listings, and, consequently, we question their accuracy. When we asked DOHMH for its listing of shelters, officials provided us with a list of over 600 (including both certified and non-certified shelters) that DHS provided to them in “early 2017.” Prior to that time period, DOHMH did not have a listing.

After the conclusion of our fieldwork, OTDA and DHS officials advised us that they had reconciled their data and now have identical lists. Further, OTDA officials stated that a process has been implemented to ensure that their respective lists will be updated as changes occur. DOHMH officials advised us that they are currently working with DHS to create an inventory of shelters that require annual inspections.

Although we found differences between OTDA’s and DHS’ certified shelters listings, we believe that OTDA’s certified shelter listing was sufficiently reliable for our audit purpose of selecting a sample of shelters for further testing based on other audit work. To determine whether OTDA, DHS, and DOHMH were providing adequate oversight of shelter food, we selected a judgmental sample of 15 shelters from all five boroughs (Bronx, Brooklyn, Manhattan, Queens, and Staten Island) comprising a mixture of adult and family shelters, which served self-prepared and catered meals.

Agency Inspections and Reports

When we visited the 15 sampled shelters from August 24, 2017 through May 10, 2018, we used a basic checklist of items that OTDA, DHS, and DOHMH look for during their inspections, such as permits, food storage temperature, cleanliness, and staff medical testing, to determine whether the shelters complied with State regulations and local laws and codes. Each of the 15 shelters were notified 24 hours prior to our site visits. During the site visits, we found that the shelters in our sample generally appeared to be clean and in compliance with the basic checklist we used.

OTDA and DOHMH perform food inspections as part of their overall inspection process, while DHS performs food inspections separate from its site review and inspection process. We requested the shelter inspection reports for the sampled 15 shelters from OTDA, DHS, and DOHMH for the years 2015 through 2017. Of the expected 135 inspections over the three-year period (15 shelters × 3 agencies × 3 years), we determined that only 79 inspections were completed (59 percent), as shown in Table 1.

Table 1

Agency	2015 Inspections Completed	2016 Inspections Completed	2017 Inspections Completed	Total Inspections Completed	3-Year Expected Total	Percent Completed
OTDA	15	12	15	42	45	93
DHS	0	2	6	8	45	18
DOHMH	10	9	10	29	45	64
Totals	25	23	31	79	135	59

OTDA officials did not produce inspection reports to support three of their 2016 inspections, stating that, prior to 2017, they did not prepare reports if no violations were detected during these inspections. Without the reports, there is no evidence that those inspections were performed.

DHS officials said that having only two inspectors on staff limited their inspections. They now employ 28 inspectors who are tasked with inspecting each facility twice per calendar year.

DOHMH did not maintain a listing of all the shelters in its purview and did not contact DHS to obtain such a listing until early 2017, ultimately limiting its inspections. We found that one shelter, Traveler's Safe Haven, did not have the required food service establishment permit from DOHMH. DOHMH officials stated that they will work with DHS to ensure that shelters that prepare or cater food apply for food establishment permits.

OTDA officials said that it would be beneficial for them to review reports from DHS and DOHMH inspections of certified shelters and advised us that, as a result of this audit, they have directed DHS officials to submit such reports to them.

DHS Inspection Report Issues

To record the results of their inspections, DHS inspectors used the Food Tasting/Site Inspection Report (Inspection Report). The Inspection Report form includes a line that the shelter director/designee is required to sign; however, there is no line for a DHS supervisory signature. In response to our request for Inspection Reports for the 15 sampled shelters noted earlier, we received a total of 12 Inspection Reports from DHS. We determined that none of the 12 Inspection Reports had the required shelter director or designee signatures. We also determined that 4 of the 12 Inspection Reports were actually alternate versions of Inspection Reports we had previously received. For example:

- On October 30, 2017, DHS officials sent us an electronic copy of an Inspection Report for a June 8, 2017 inspection at Franklin Women's Assessment Shelter. We noted that this Inspection Report did not address TB testing. We subsequently received two other versions of this same report that were nearly identical to the first. The second Inspection Report added the words "T.B. test not seen and located in critical file which is located in Directors' office," while the third Inspection Report appended the words "T.B. Certificate information to be sent via email."
- At the Kingsboro STAR shelter, we received two different reports for the March 22, 2017

inspection: one version (received on January 9, 2018) contained the words “T.B. test in file,” while the second version (received on January 12, 2018) said “T.B. cleared. Other’s needed.”

Alternate versions of the same Inspection Reports, along with missing shelter and DHS supervisor review signatures, are indicative of diminished accountability. There is an increased risk to the integrity of the inspections. Further, there is a lack of assurance that these inspections were actually performed as claimed or that information entered in the Inspection Reports was accurate. In the absence of preventive controls, this lack of assurance may extend to all DHS Food Inspection Reports.

DHS officials advised us that, as of January 2018, food inspections are incorporated into their Routine Site Review Inspection (RSRI) process, which allows them to gather more comprehensive information regarding food storage, food preparation, and staff compliance with sanitary and OTDA standards. RSRI reports are reviewed by a supervisor and signed. The report is then submitted to the shelter director, the program administrator, and the assistant commissioner. The shelter provider is then required to respond.

Tuberculosis Testing

In a report published in March 2018, DOHMH’s Bureau of Tuberculosis Control stated that the number of new TB cases in the City rose 10 percent, from 556 to 613, with incident rates increasing from 6.8 per 100,000 to 7.5 per 100,000. This was the first increase in the City since 2003 and the largest increase in the last 25 years. Although DHS officials advised us that TB is not transmitted through food sources or by serving food, this does not mitigate the fact that TB is spread by air. Therefore, infected servers could pass it along to residents.

NYCRR Title 18, Part 491.12, which is applicable to adult shelters, requires food service workers in adult care shelters to have a TB skin test or a chest X-ray at the time they begin work and at least every 24 months thereafter. While NYCRR Title 18, Part 900.14, which covers family shelters, does not require such testing, DHS officials said that this is part of their inspection procedures for family shelters. TB testing is not part of OTDA’s inspection checklist for family shelters; therefore, OTDA does not look for this at those shelters. DOHMH is not required to look for TB testing results.

To determine whether food service workers had current TB tests for calendar year 2017, we requested the records from shelter officials for all food service workers in our sample of 15 shelters. OTDA officials advised us that one of the sampled shelters (Forbell Men’s) receives and serves all food in sealed packages; therefore, TB testing was not required. Thus, we excluded this shelter from our review. For the remaining 14 shelters, we found no evidence that 98 of 121 (81 percent) food service workers were fully covered for calendar year 2017. In fact, shelter providers were not able to provide any TB testing documentation for 53 of 121 employees (44 percent). The Shelter Care Center for Men (8 East 3rd Street) could not provide TB test documentation for all 16 of its food service workers. We did note that OTDA’s inspection report also cited the lack of TB tests for a food staff worker at Franklin’s Women’s Assessment Center. Table 2 details our TB testing documentation findings.

Table 2

	Number of Food Service Workers	No Testing Documentation Provided	Expired TB Test	Covered for Partial Period Only	Total Non-Compliance
Adult shelter*	95	34	10	31	75
Family shelter	26	19	0	4	23
Totals	121	53	10	35	98

* Only adult shelter food service workers are required by State regulations.

Although NYCRR Title 18, Part 900, does not require TB testing, we believe that testing should be done at all shelters that have food service workers, including family shelters. DHS officials partially agreed with us. They advised us that they will continue to require that food service workers in adult shelters be tested for TB. However, they disagreed with the OTDA regulation regarding TB testing (specifically for food handlers), adding that neither the New York State Department of Health nor DOHMH require this testing. They informed us that they are going to work with OTDA to revise their regulations and implement evidence-based guidelines for staff TB testing. Further, they advised us that they are working with DOHMH to develop TB testing and monitoring procedures.

Compliance With State Regulations and City Food Standards

According to NYCRR Title 18, Parts 491.9 and 900.13, shelter operators are required to provide meals that are balanced, nutritious, and adequate in amount to meet the dietary needs of residents. According to Food Standards, which is required to be enforced by DHS, the three daily meals combined must meet the daily standards shown in Table 3.

Table 3

Calories (no more than 10% above or below the standard)	2,000 calories
Sodium	< 2,300 mg
Total Fat	≤ 35% of total calories
Saturated Fat	< 10% of total calories
Fiber	≥ 28 grams

Overall, we found a lack of written policies and procedures relating to food nutrition for both OTDA and DHS. Further, there was not sufficient documentation to determine whether the sampled meals met State regulations and Food Standards. As a result, we lack assurance that meals served were balanced and nutritious.

Inadequate Written Policies and Procedures

Although OTDA inspectors used a formal checklist to perform their inspections, it was inadequate, as it was essentially a restatement of the broad State regulations, and did not provide standards,

specific questions, or steps to guide the inspectors on how to determine whether meals were balanced and nutritious. Consequently, OTDA could not provide any evidence to show that it verified the nutritional value of meals.

We found that DHS does not have written policies and procedures for monitoring food nutrition (officials said they are in the process of developing them) and, until November 2016, did not have a nutritionist on staff. As such, we found that DHS' nutrition monitoring was virtually non-existent during 2015 and 2016. We acknowledge that DHS is making improvements in the nutrition area since they hired a nutritionist in November 2016.

The lack of policies and procedures also caused food-related inconsistencies among the shelters. For example, during our site visits, 11 shelters informed us that they provided extra portions to residents, while 4 shelters told us that they refrained from doing so to avoid non-compliance with Food Standards calorie intake limits. In addition, we found that 10 of the 15 sampled shelters served donated food while others did not.

OTDA officials advised us that they will add questions to their inspection checklist to help their inspectors assess whether residences are providing access to meals that are balanced and nutritious, as required by OTDA regulations.

DHS officials advised us that they have drafted food and nutrition policies and procedures, which are currently undergoing executive-level review at DHS for issuance in October 2018.

Lack of Attention to Nutritional Requirements

OTDA officials stated that they do not verify that meals provided in the City's certified shelters comply with Food Standards, but rather, as their own regulations require, review the menus submitted by the shelters to decide whether they appear to be nutritious and balanced, which agency officials determine by looking at the menus. OTDA officials stated that "a nutritious meal is a subjective thing, and what looks nutritious to someone, may not be nutritious to somebody else, depending on the needs of a person and personal preference." We also noted that OTDA does not have a dietitian or nutritionist on staff to verify the nutritional value of meals. Consequently, we have no assurance that the meals served met State regulations. OTDA officials also advised us that they do not check the nutritional quality of the food brought in by caterers.

DHS officials advised us that, in June 2017, shelters were required to submit their menus, along with the nutritional information, to DHS. During our site visits to each of the 15 sampled shelters, we determined what was being served for all meals that day. We then obtained the menus from DHS and compared them to what was actually being served during our site visit. We found that the meals served at 7 of the 15 shelters did not match the menu that we received from DHS. For example, we observed that one shelter (Shelter Care Center for Men) used leftovers from the previous day to make soup, which was not part of the menu for that meal. In addition, the Gates Avenue Men's Shelter served a meal consisting of baked potatoes, roasted chicken, beef, rice, and corn for lunch during our visit. However, none of these items appeared on the DHS menu. It is possible that changes to the menus could cause meals to exceed Food Standards

limits. We could not determine whether meals served complied with the State regulations and Food Standards because the information provided was insufficient to calculate the totals for each relevant nutrient category. For example, the submitted menus and other documentation (e.g., nutrient analysis reports) were missing essential nutritional data, such as calories, serving size, recipes, and the brand names of the ingredients.

According to DHS officials, in the absence of brand names and recipes, or when nutritional information is unclear, DHS' nutritionist uses research, her own knowledge and experience, and a computer program to estimate nutritional content and determine whether menus comply with the Food Standards. DHS officials recognize that reports created using food composition data (generic items) provide estimates only, and that creating a more exact nutrient analysis report is a goal, but stated that the estimated method of determining nutrient content is utilized by federal nutrition agencies. We question whether this is an adequate method, especially when there can be large nutritional differences between similar items such as standard and low-sodium canned food. For example, we found that seven of the eight sampled shelters that cooked food on site had food items that exceeded the allowable sodium content established by the Food Standards. Of the 315 food items we reviewed, 23 (7 percent) exceeded the allowable sodium content per serving, some by nearly double. Another 46 items (15 percent) had no labels and, therefore, no nutritional information was available. See the Exhibit at the end of this report for a detailed list of our findings at the 15 sampled shelters.

DHS cannot be certain that the meals served meet the Food Standards unless it obtains the required nutritional information. DHS officials also advised us that 3 of the 15 sampled shelters were exempt from the nutrient requirements section of the Food Standards, primarily because they did not have access to a City agency-employed nutritionist and regularly served fewer than 200 people per meal. It seems imprudent that less-populated shelters can receive an exemption from the Food Standards because DHS did not have a nutritionist on its staff. DHS said that it is currently working with these exempt shelters to develop recipes, menus, and nutrient analysis reports to comply with the Food Standards. In addition, DHS stated that it will require all shelters to submit recipes to ensure a more exact nutrient analysis and also submit items or brand names to verify the food items meet standards. DHS officials advised us that, since the nutritionist was hired, 28 food and nutrition guidelines and additional quality monitoring tools have been created and are now undergoing executive-level review at DHS for issuance in October 2018.

OTDA officials stated that they will require DHS to periodically submit plans detailing the measures it is taking to ensure that certified shelters in the City are complying with Food Standards.

Donated Food With Unknown Nutritional Content

According to the Food Standards, shelters can accept donated food that meets the nutritional guidelines. We found ten of the sampled shelters were serving donated food. However, we found no evidence that testing was performed to verify its nutritional content and compliance with Food Standards. This poses an increased risk that food may exceed nutritional limits, especially if the shelters are unaware of the nutritional content. One shelter—Traveler's Safe Haven—served donated meals (in a buffet arrangement) in addition to the regular meals without knowing the nutritional content.

The population served by DHS experiences many challenges, including food insecurity. When food is restricted, shelter residents use soup kitchens for additional food and, anecdotally, also spend their limited funds on food. DHS officials advised us that donations allow programs to increase the variety of food provided to clients. The DHS nutritionist is currently in the process of collecting data on donated food items to present to DOHMH and the Mayor's Office of Food Policy to determine an appropriate process for donations.

Recommendations

To OTDA:

1. Implement food inspection policies and procedures and conduct regular inspections.
2. Enhance monitoring and oversight of DHS food services by requiring DHS to submit all food-related inspection reports.
3. Ensure that food service workers remain current with TB testing requirements.
4. Clarify or develop additional standards for measuring nutritional compliance.

To DHS:

5. Finalize and implement formalized shelter food inspection policies and procedures and conduct regular inspections in accordance with agency policy.
6. Collaborate with OTDA and DOHMH to share inspection results.
7. Ensure that food service workers remain current with TB testing requirements.
8. Implement controls over the inspection report process, including requiring shelter director signatures and inspector/supervisor reviews and signatures.
9. Provide formal written guidelines to the shelters to ensure consistency.
10. Require shelter providers and caterers to submit menus and other supporting documentation that clearly denote nutritional information for all individual food items served, including nutritional fact labels, recipes, and food brand names, in order to properly verify the nutritional content of meals.
11. Ensure purchased food complies with the Food Standards.

To DOHMH:

12. Work with DHS to determine which shelters DOHMH is responsible for inspecting and inspect each shelter in accordance with agency policy.

13. Ensure that each shelter that serves food has the required food establishment permit.

14. Collaborate with DHS and share inspection results.

Audit Scope, Objectives, and Methodology

The purpose of this audit was to determine whether OTDA, DHS, and DOHMH are adequately monitoring the food services at certified homeless shelters in New York City, and whether the meals served meet State regulations and New York City Food Standards. Our audit covered the period from January 1, 2015 through May 10, 2018.

To accomplish our objectives, we reviewed relevant laws and regulations that identify the oversight responsibilities of human service contracts and providers. We interviewed OTDA, DHS, and DOHMH officials and staff to evaluate the homeless shelter food nutrition and food safety processes and the underlying controls. We also observed food services at certified shelters.

We conducted our performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained during our audit provides a reasonable basis for our findings and conclusions based on our audit objectives.

As is our practice, we notified DHS and DOHMH officials at the outset of the audit that we would be requesting a representation letter in which agency management provides assurances, to the best of its knowledge, concerning the relevance, accuracy, and competence of the evidence provided to the auditors during the course of the audit. The representation letter is intended to confirm oral representations made to the auditors and to reduce the likelihood of misunderstandings. Agency officials normally use the representation letter to assert that, to the best of their knowledge, all relevant financial and programmatic records and related data have been provided to the auditors. They affirm either that the agency has complied with all laws, rules, and regulations applicable to its operations that would have a significant effect on the operating practices being audited, or that any exceptions have been disclosed to the auditors. However, officials at DHS and DOHMH advised us that the New York City Mayor's Office of Operations has informed them that, as a matter of policy, mayoral agency officials do not provide representation letters in connection with our audits. As a result, we lack assurance from DHS and DOHMH officials that all relevant information was provided to us during the audit.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions, and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating threats to organizational independence under generally accepted government auditing standards. In our

opinion, these functions do not affect our ability to conduct independent audits of program performance.

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution, Article II, Section 8 of the State Finance Law, and Article III of the General Municipal Law.

Reporting Requirements

We provided draft copies of this report to OTDA, DSS, and DOHMH officials for their review and formal comment. Their comments were considered in preparing this final report and are attached to it. In their response, OTDA officials generally disagreed with our conclusions; however, they agreed with most of our recommendations and indicated that they will take steps to address them. In their response, DSS officials generally accepted most of our conclusions and indicated that they will take steps to address them. In their response, DOHMH officials agreed with our recommendations and indicated that they will take steps to address them. Our rejoinder to certain OTDA and DSS comments are included in the report's State Comptroller's Comments, which are embedded in both OTDA's and DSS' responses.

Within 90 days of the final release of this report, as required by section 170 of the Executive Law, the Commissioner of the Office of Temporary and Disability Assistance shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and if the recommendations were not implemented, the reasons why. Additionally, we request that the New York City Department of Social Services and the New York City Department of Health and Mental Hygiene report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and if the recommendations were not implemented, the reasons why.

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Vision

A team of accountability experts respected for providing information that decision makers value.

Mission

To improve government operations by conducting independent audits, reviews, and evaluations of New York State and New York City taxpayer-financed programs.

Exhibit

		NYC Food Standards Purchased Food (Cook On Site Only)									
Shelter Name	Provider Name	Type of Food Service	Did Meal Served Matched DHS Documentation	Extra Portions	Do They Accept Donated Food	Total Items Checked	Items Exceeding Maximum Allowable Sodium Content	Items With No Nutrition Label	Items Older Than "Best By" Date	Items for Which No Issues Found	
1	85 Lexington Shelter	Bowery Residents Committee (BRC)	Cook On Site	No	No	Yes	26	2	2	0	22
2	Atlantic Assessment Shelter	Department of Homeless Services (DHS)	Catered	No	Yes	No	N/A	N/A	N/A	N/A	N/A
3	Forbell Men's	Samaritan Village	Catered	No	Yes	No	N/A	N/A	N/A	N/A	N/A
4	Franklin Women's Shelter	HELP USA	Catered	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A
5	Ft. Washington Armory Shelter	Project Renewal	Catered	Yes	No	No	N/A	N/A	N/A	N/A	N/A
6	Gates Ave Men's Shelter	The Doe Fund	Cook On Site	No	Yes	Yes	45	5	5	0	35
7	Hospitality House	Project Hospitality	Cook On Site	No	Yes	Yes	91	6	27	0	58
8	Jack Ryan Residence	Bowery Residents Committee (BRC)	Cook On Site	Yes	No	Yes	28	1	0	0	27
9	Jamaica Residence	Department of Homeless Services (DHS)	Catered	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A
10	Kingsboro MICA Men's Shelter	Salvation Army	Catered	Yes	Yes	No	N/A	N/A	N/A	N/A	N/A
11	Kingsboro STAR	Department of Homeless Services (DHS)	Catered	Yes	Yes	No	N/A	N/A	N/A	N/A	N/A
12	Prospect Interfaith	Homes for the Homeless	Cook On Site/ Site/	Yes	No	Yes	33	5	2	0	26
13	Saratoga Women's Shelter	HELP USA	Cook On Site	Yes	Yes	Yes	40	0	3	0	37
14	Shelter Care Center for Men	Project Renewal	Cook On Site	No	Yes	Yes	29	3	3	6	17
15	Traveler's Safe Haven	Urban Pathways	Cook On Site	No	Yes	Yes	23	1	4	0	18
		Totals	Yes	8	11	10	315	23	46	6	240
			No	7	4	5					

Agency Comments - Office of Temporary and Disability Assistance and State Comptroller's Comments



ANDREW M. CUOMO
Governor

Office of Temporary and Disability Assistance

SAMUEL D. ROBERTS
Commissioner

BARBARA C. GUINN
Executive Deputy Commissioner

September 6, 2018

Brian Reilly, Audit Director
Office of the State Comptroller
Division of Government Accountability
110 State Street – 11th Floor
Albany, NY 12236-0001

Re: Oversight of Certified Homeless Shelter
Food Services, 2017-S-53.

Dear Mr. Reilly:

This letter responds to the Office of the State Comptroller's ("OSC's") Draft Report ("Draft Report") regarding that agency's audit of food services in homeless shelters certified by the Office of Temporary and Disability Assistance ("OTDA"). OTDA disagrees with OSC's findings, which reflect a fundamental misunderstanding of OTDA's regulations and policies, and are predicated on a legal premise that is flatly incorrect.

Background

OTDA has greatly enhanced its oversight of homeless shelters in recent years. OTDA created the Division of Shelter Oversight and Compliance in 2016; OTDA initiated annual inspections of all publicly funded shelters across New York State; OTDA imposed new requirements for districts to submit corrective action plans for all cited violations; and OTDA adopted regulations that require the development and submission of shelter operational plans and safety and security plans, incident reports, and inspection reports of uncertified shelters and hotel/motels used to shelter homeless individuals and families. Indeed, OSC admits that the 15 certified homeless shelters that it visited during the audit all were clean and complied with the checklist used by OSC, which mirrored the items that OTDA, the New York City Department of Homeless Services (DHS), and the NYC Department of Health and Mental Hygiene (DOHMH) look for during their respective inspections. Draft Report, at 7.

However, instead of recognizing the tremendous progress made by OTDA and the improvements made to the shelter system, OSC has undertaken a number of wasteful and duplicative audits of OTDA's oversight of homeless shelters. These audits have required OTDA to expend significant resources in providing information and preparing responses - resources that could have been far better spent advancing OTDA's constitutional and statutory obligations to provide aid, care, and support to residents of the State experiencing homelessness. N.Y. Const. Art. XVII, Soc. Serv. Law (SSL) SSL§§ 34, 460.

State Comptroller's Comment - We disagree. In the 2016 State of the State and Executive Budget Address, measures were added to improve the conditions of homeless shelters and restore the public's trust in the homeless shelter system. As part of this proposal, the State requested that the State Comptroller audit the shelter system statewide. Far from duplicating

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the work the agency performs, OSC audits serve a different purpose: to provide essential accountability and transparency over government programs. It is therefore surprising that the agency would choose to view our audit as “wasteful and duplicative.” Such comments not only reflect a lack of understanding of the role of the audit function, but are contrary to the principles of the New York State Internal Control Standards, which state that “executive management should set a tone that emphasizes the importance of internal control. Such a tone is characterized” by, among other things, “support for conducting control self-assessments and internal and external audits.”

Having been criticized by OTDA for issuing three separate sets of preliminary findings that unnecessarily burdened OTDA by requiring three separate responses, OSC now has compiled those findings into a single Draft Report. Like OSC’s three sets of preliminary findings, the Draft Report exhibits a lack of understanding of OTDA’s regulations and policies despite repeated attempts by OTDA to explain them. It also is underpinned by fundamental errors of law.

State Comptroller’s Comment - We disagree. It is our practice to issue a comprehensive preliminary report for each specific audit area as we complete our findings. We routinely provide these documents to our audited entities as a means of encouraging and maintaining transparency and an open dialog throughout the audit process, giving them an opportunity to correct any potential errors of fact at that time. We maintain that our report is both factually and legally correct.

Food Services Oversight

Shelter Listings

OSC persists in its criticism that the lists of certified shelters maintained by OTDA and DHS respectively were inconsistent, notwithstanding that it also conceded that OTDA’s list of certified shelter was “sufficiently reliable” for its audit purposes. Draft Report, at 7.

State Comptroller’s Comment - To assess the reliability of the lists, we interviewed officials from OTDA and DHS, and performed some basic reasonableness checks of the data against other sources of information (e.g., inspection reports). We determined that the data from the lists were sufficiently reliable to select a sample of shelters to visit.

As OTDA explained in its response to OSC’s preliminary findings, the number of certified shelters is dynamic and often in flux as shelter certifications expire, shelters are recertified, shelters close, and new shelters open. In any event, and as OSC concedes, after reviewing the preliminary findings OTDA immediately refined its list of certified shelters by evaluating every operating certificate that has been issued to confirm the correct shelter name and address. OTDA also has worked with DHS to verify that OTDA’s list of shelters is consistent with DHS’ understanding of the universe of certified shelters. In other words, OTDA and DHS have reconciled their data, now maintain identical lists of certified shelters, and have implemented a process that will ensure that the respective lists will be similarly updated as changes occur. As OTDA

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previously advised OSC, OTDA inspected all certified shelters in accordance with New York State regulations.

State Comptroller's Comment - While OTDA officials advised us that they had inspected all certified shelters, we found no evidence that all inspections had been performed.

Agency Inspections and Reports

The Draft Report confirms that food preparation and storage areas within New York City's certified homeless shelters are clean and in good condition. During the audit, OSC visited 15 certified shelters that serve hundreds of residents daily, and all of those shelters were clean and complied fully with the checklist used by OSC, which mirrored the items that OTDA, DHS, and DOHMH look for during each of their respective inspections. Draft Report, at 7. Indeed, the Draft Report confirms that OSC noted no violations that posed significant health or safety risks to shelter residents.

Unable to criticize OTDA for the conditions at the certified shelters OSC visited, OSC instead faults OTDA for "not producing inspection reports to support three of their (*sic*) 2016 inspection reports, stating that, prior to 2017 they (*sic*) did not prepare reports if no violations were detected during these inspections." Draft Report, at 8. OSC further insinuates that OTDA may never have conducted the inspections: "[w]ithout the reports, there is no evidence that those inspections were performed." *Id.* This assertion is outrageous and unduly inflammatory. Unless OSC can come forward with substantial evidence of unlawful or irregular conduct on the part of OTDA, OTDA is entitled to a presumption of regularity and demands that this provocative and baseless accusation be stricken from the final audit report.

State Comptroller's Comment - Our statement is neither outrageous nor unduly inflammatory. Our report clearly states that, prior to 2017, OTDA did not prepare inspection reports when no violations were detected. OTDA officials were never able to provide us any evidence (i.e., inspection reports) that three of the inspections were performed. Refer to previous comment.

In fact, and as previously explained to OSC, full inspections by OTDA have been performed for all publicly-funded shelters each year since 2016. Although in 2016 no report was issued if no violations were found, each shelter was fully inspected. Since 2017, OTDA has been issuing reports of all inspections, even when shelter facilities were found to be in compliance with all applicable OTDA regulations.

State Comptroller's Comment - Our report clearly states that, prior to 2017, OTDA did not prepare inspection reports when no violations were detected. OTDA officials were never able to provide us any evidence (i.e., inspection reports) that three of the inspections were performed. Refer to comment at top of page.

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Tuberculosis Testing

Since issuing its preliminary findings, OSC now recognizes that there is no regulatory requirement for Tuberculosis ("TB") testing of food services workers in family shelters. However, OSC continues to unfairly cite OTDA for a lack of TB documentation concerning those workers. OTDA stands by and repeats the assurances already given to OSC that it will continue to verify that food service workers are current with TB testing requirements as required by regulation.

State Comptroller's Comment - Preliminary findings are non-final audit observations provided to clarify matters of fact. Based on OTDA's response to our preliminary findings, we recognized that there was no regulatory requirement for TB testing of food service workers in family shelters, while there is for adult shelters. Although not required by State regulations, it would improve the safety of the family shelter residents to ensure food servers are not infected.

Compliance with State and City Food StandardsWritten Policies and Procedures

OSC faults OTDA for using inspection checklists that restated OTDA regulations, and supposedly "did not provide standards, specific questions, or steps to guide the inspectors on how to determine whether meals were balanced and nutritious." Of course OTDA's inspection checklists reflect OTDA's regulations. Moreover, OTDA inspectors receive training as to how to perform inspections, and specific questions or steps to guide inspectors would be superfluous. Nevertheless, OTDA added questions to its inspection checklists to help its inspectors assess whether shelters are providing shelter residents access to meals that are balanced and nutritious.

State Comptroller's Comment - As stated on p. 11 of our report, the State regulations are overly broad in that they state meals should be "balanced, nutritious, and adequate in amount." OTDA provided no additional information as to what is meant by "balanced" and "nutritious." In fact, OTDA officials stated that "a nutritious meal is a subjective thing, and what looks nutritious to someone, may not be nutritious to somebody else." Further, they advised us that they can make this determination by just looking at a menu – all without the benefit of either a dietician or a nutritionist. Additionally, OTDA claims that staff can look at menus to assess the nutritional value of the meals, without knowing the ingredients or quantity served or accounting for food served in substitution for items on the menu. OTDA should develop and establish additional guidance for its inspectors to ensure that meals served to the homeless population are balanced and nutritious.

The NYC Nutritional Requirements

OSC is correct that OTDA did not verify that meals provided in New York City's certified homeless shelters comply with the NYC Food Standards (the "NYC Food Standards"),¹ but rather, looked to see whether the menus appeared to be nutritious

¹ <https://www1.nyc.gov/assets/doh/downloads/pdf/cardio/cardio-meals-snacks-standards.pdf>.

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and balanced as its OTDA's own regulations require.

It is of the utmost importance to OTDA that residents of certified homeless shelters have access to good quality fresh meals that are balanced, nutritious, and adequate in portion size. To that end, and as OSC already has been advised, OTDA will be requiring that DHS periodically submit plans detailing the measures that it is taking to ensure that certified shelters within New York City are complying with the NYC Food Standards. However, to the extent that OSC asserts that OTDA is obligated under OTDA's own regulations to enforce the NYC Food Standards, it is incorrect as a matter of law.

State Comptroller's Comment - We disagree. Nowhere in our report do we contend that OTDA was obligated to enforce the Food Standards. However, we revised our report for greater clarification.

As background, the NYC Food Standards were developed pursuant to New York City Executive Order 122 (EO 122), which was issued by New York City Mayor Michael R. Bloomberg in on September 19, 2008. EO 122 made the Commissioner of the NYC Department of Health and Mental Hygiene (DOHMH) responsible for developing City Agency Food Standards and ensuring compliance with those standards. EO 122, §§ 3, 4. OTDA regulation 18 NYCRR § 491.9(1), which is applicable to certified shelters for adults, requires that shelter operators "provide meals which are balanced, nutritious and adequate in amount and content to meet the dietary needs of residents." OTDA regulation 18 NYCRR § 900.13(a), which is applicable to certified shelters for families, requires that meals be "well-balanced."

OSC appears to contend that OTDA is obligated to enforce the NYC Food Standards under: (1) 18 NYCRR § 491.3(c), which provides that: "[t]he operator [of a certified shelter for adults] shall operate and maintain the facility in a manner that assures compliance with the regulations of the department and with applicable statutes and regulations of other State and local jurisdictions"; and (2) 18 NYCRR § 900.5, which provides in relevant part that: "[f]acilities providing shelter for families for which a social services district seeks reimbursement must be operated in accordance with all applicable State and local laws, regulations and codes relating to... (5) kitchen and food service." However, each of the aforementioned OTDA regulations predated the NYC Food Standards by decades and was intended to address compliance with local building, health and safety codes. OTDA always interpreted these regulations to apply to kitchens and food preparation facilities, and never intended them to obligate OTDA to enforce local food standards. As a matter of well-settled law, when an executive agency interprets a regulation that it promulgated and administers, that agency's interpretation is controlling unless it is irrational or unreasonable. OSC may not usurp OTDA's authority to interpret OTDA's regulations, and the fact that OSC may interpret OTDA's regulations differently is irrelevant. The obligation to enforce the NYC Food Standards falls upon DOHMH, and not upon OTDA, and OSC's contention to the contrary is legally baseless.

State Comptroller's Comment - We disagree. Nowhere in our report do we contend that OTDA was obligated to enforce the Food Standards. However, we revised our report for greater clarification.

Finally, with respect to OSC's criticism that some shelter residents were treated to extra food or donated food, the Draft Report should take notice of the transient nature of homeless

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shelter residents. Many shelter residents are admitted to shelter having not had regular meals in the preceding day or days. Other shelter residents may be engaging in physically demanding manual labor during the day, returning to shelter in the evenings to eat and sleep. Additionally, homeless individuals are of various sizes and shapes and therefore have varying caloric needs depending on their size and activity level. Blind adherence to a certain calorie limit per day for such individuals may not be in their best interests.

State Comptroller's Comment - Our audit focused on compliance with State regulations and Food Standards. Our report clearly reflects that the population served by DHS experiences many challenges, including food insecurity (see p. 13).

Response to Recommendations

As described below, OSC recommendations that are factually supported and relevant to the program already have been implemented.

1. Implement food inspection policies and procedures and conduct regular inspections.

Response: Full inspections are regularly performed for all publicly-funded shelters, and, since 2017, OTDA has been issuing inspection reports even when shelter facilities are found to be in full compliance with all applicable OTDA regulations. OTDA also has added questions to its inspection checklists that will help it to more clearly demonstrate that it has assessed whether residents of certified shelters are provided access to meals that are balanced, nutritious and adequate in amount and content, as required by OTDA regulations.

2. Enhance monitoring and oversight of DHS food services by requiring DHS to submit all food-related inspection reports.

Response: OTDA has directed DHS to submit a report to OTDA confirming that all required food inspections are being performed, and how minimum standards, health and sanitary codes are being monitored and met. DHS will also be directed to address any deficiencies. OTDA will require DHS to submit all food-related inspection reports to OTDA.

3. Ensure that food service workers remain current with TB testing requirements.

Response: OTDA will continue to verify that food service workers are current with TB testing requirements, as required by regulation, as part of its annual inspection process.

4. Clarify or develop additional standards for measuring nutritional compliance.

Response: OTDA considers its regulatory standards requiring that meals in shelters be nutritious and adequate in amount and content to be an appropriate standard, and disagrees that additional standards are either rational, practical, or necessary. As noted above, however, OTDA will enhance its inspection protocols to routinize the assessment of a shelter's compliance with existing standards.

If you have questions concerning OTDA's response to the Draft Report, please contact Kevin

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Kehmna, Director of Audit Services at (518) 402-0144 or email Kevin.Kehmna@otda.ny.gov.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kevin Kehmna', with a long horizontal flourish extending to the right.

Kevin Kehmna, Director
Audit and Quality Improvement

Agency Comments - New York City Department of Social Services and State Comptroller's Comments



**Department of
Social Services**

Human Resources
Administration
Department of
Homeless Services

W-2-570
11/17

**Office Of Audit &
Quality Assurance**

August 23, 2018

Steven Banks
Commissioner

Molly Murphy
DSS First Deputy
Commissioner

Mr. Stephen Lynch
NYS Office of the State Comptroller
59 Maiden Lane, 21st Floor
New York, New York 10038

Saratu Gharthey
Chief Program
Accountability Officer

Re: Agency Response to the Draft Report for
the OSC Audit of DHS Oversight of Certified
Homeless Shelter Food Services 2017-S-53

Maria Ciniglio
Deputy Commissioner

Dear Mr. Lynch:

150 Greenwich Street
New York, NY 10007
929 221 7126

Thank you for sharing with us the Draft Report for the OSC Audit of DHS Oversight of Certified Homeless Shelter Food Services 2017-S-53. We have reviewed the referenced report, and our responses are enclosed.

First and foremost, we would like to highlight the fact that there were no significant health and safety issues noted with regard to food preparation or food quality in the Draft report. We believe the lack of findings in this area demonstrates our ongoing commitment to ensuring the safety and well-being of our clients residing in DHS shelters.

In addition, as a threshold matter, we want to emphasize the context in which this audit took place, specifically that much of the time period being audited occurred while the Department of Homeless Services (DHS) was in the midst of a significant reorganization, and had undertaken a comprehensive examination and reform of many of the very policies and processes at issue in this audit. We think it is important for any reader of the report to know that the reason this reorganization was undertaken was as a result of the decision by the Mayor to integrate DHS within the Department of Social Services (DSS), which now includes DHS and the New York City Human Resources Administration (HRA). Each agency has Administrators who report to the Commissioner of the Department of Social Services. Many administrative functions for both agencies, including contracts and procurement, legal, and finance, have been consolidated and serve both agencies. This new structure was implemented following a comprehensive 90-Day Review of DHS operations ordered by Mayor de Blasio that concluded in April 2016. The goal of the review was to ensure New York City's homeless services are delivered as efficiently and effectively as possible in order to prevent, reduce and manage homelessness.


Consistent with Civil Service Law, the actual integration of functions and personnel to implement the reforms occurred in 2017. The structural reorganization is significant and is continuing to be implemented. As part of this reorganization DSS is reforming processes, work flows, policies and procedures at every level of the agency. Many of these policies and procedures under review or already implemented relate directly to the issues discussed in the audit report. For example, many of the matters that were audited relate to the state of the agency and events that occurred in 2015 and 2016 before the 90-day review reforms began and well before the integration of functions and personnel in 2017. Nevertheless, the agency has prioritized the recommendations put forth in this report and, as reflected in our formal response, we have already created new policies and procedures, expanded the shelter inspection process to include food service and

sanitary standards, collaborated more closely with City and State oversight agencies, and have already hired a full-time nutritionist and 26 additional shelter inspection staff positions.

The agency has undertaken a comprehensive effort to develop food and nutrition, meal service guidelines and other quality monitoring tools. The DHS Office of the Medical Director is actively working with shelter providers to bring them into compliance with food and purchasing standards, with the expectations that all certified shelters will be in compliance by July 2019 following the close of the City's current fiscal year.

Our mission is to serve New York City's most vulnerable population in the most compassionate, efficient and effective manner, while adhering to all applicable rules, regulations and laws by which we are bound. We would like to express our sincere appreciation for the efforts that your office is investing in this review, as it will assist us in achieving our goals.

We are confident that our responses demonstrate our commitment to improving our operations going forward. Should you have any questions, please contact me at (929) 221-7126.

Sincerely,

Maria Ciniglio

Enclosures

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

Audit Name: OSC Audit of DHS Oversight of Certified Homeless Shelter Food Service Draft Report
Audit Number: 2017-S-53
Date: August 23, 2018

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
<p>Recommendation 5: Finalize and implement formalized shelter food inspection policies and procedures and conduct regular inspections in accordance with agency policy.</p>	<p>DHS agrees with this recommendation. Inspection Policy DHS-PB-2018-011 has been issued with an effective date of June 29, 2018. Inspections of all shelter sites are to be conducted two times per year: Once between January and June and once between July and December (generally 6 months apart). Follow-up inspections may be performed to confirm remediation of any noted issues.</p>	DHS Facilities & Logistics	<p>Completed Conduct regular inspections</p>	<p>June 2018 Complete and Ongoing</p>
<p>Recommendation 6: Collaborate with OTDA and DOHMH to share inspection results.</p>	<p>DHS agrees with this recommendation. The Agency conducts RSRIs (Routine Site Review Inspections) semiannually at each shelter. The RSRi serves as DHS' record of inspection for assessing shelter conditions, including food service and sanitary standards. As of July 2018, DHS committed to submitting completed RSRIs on a monthly basis to OTDA. Additionally, DHS continues to strengthen its relationship with DOHMH to establish a process for the sharing of results from DOHMH's annual inspections at shelters that maintain a DOHMH-issued food service establishment permit.</p>	DSS ORCA and DHS Facilities & Logistics	Monthly submissions of completed RSRIs to OTDA.	August 2018
<p>Recommendation 7:</p>	<p>DHS partially agrees with this recommendation.</p>	DHS Office of the Medical	Completed	Completed January 2018

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

Audit Name: OSC Audit of DHS Oversight of Certified Homeless Shelter Food Service Draft Report

Audit Number: 2017-S-53

Date: August 23, 2018

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
<p>Ensure that food service workers remain current with TB testing requirements.</p>	<p>Current OTDA regulations require food service workers in adult shelters be tested for TB every 24 months. DHS Facilities and Logistics have already taken steps to address this recommendation. The review of TB test results has been added to the revised RSRI tool.</p> <p>The DHS Office of the Medical Director disagrees with the OTDA regulation regarding TB testing specifically for food handlers. TB testing of food handlers is not required by the NYS DOH or by the NYC DOHMH. DHS will work with OTDA to revise their regulations and implement evidence-based guidelines for staff TB testing. In addition to working with OTDA, the DHS Medical Office is working with the NYC Department of Health and Mental Hygiene to develop TB testing and monitoring procedures.</p>	<p>Director</p>	<p>Collaborate with OTDA to revise their procedure and with DOHMH to develop TB testing and monitoring procedures for DHS.</p>	<p>October 2018</p>

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

Audit Name: OSC Audit of DHS Oversight of Certified Homeless Shelter Food Service Draft Report
 Audit Number: 2017-S-53
 Date: August 23, 2018

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
	<p>The OSC audit team made reference to an increase in Tuberculosis, citing DOHMH's Bureau of Tuberculosis Control's 2018 reports and outbreaks of TB in the news. There have not been recent notable outbreaks of Tuberculosis in NYC. This reference is not relevant for the recommendation to "ensure food service workers remain current with TB testing." Tuberculosis is not transmitted through food sources or by serving meals.</p> <p>State Comptroller's Comment - We revised our report to clarify that TB is not transmitted through food sources.</p> <p>In DHS facilities only a few cases of Tuberculosis have been reported. In the DHS shelter system the number of TB cases reported was: 2015: 6 2016: 3 2017: 6</p> <p>However, DHS is developing TB testing and management guidelines for its staff and clients, based on current industry standards and epidemiology, and not related to food services.</p>			

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

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Audit Number: 2017-S-53
Date: August 23, 2018

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
<p>Recommendation 8: Implement controls over the inspection report process, including requiring shelter director signatures and inspector/supervisor reviews and signatures.</p>	<p>DHS agrees with this recommendation. Routine Site Review Inspection (RSRI) reports are submitted by staff and then generated. The RSRI report is reviewed by a Supervisor and signed. Then it is submitted via email and regular mail to the Shelter Director, Program Administrator and Assistant Commissioner. The provider responds to the RSRI CAP via email or mail as defined in the inspection procedure.</p>	DHS Facilities & Logistics	Implement internal controls over the inspection report process to include requiring the shelter director signatures and inspector/supervisory review and signoff.	Completed January 2018
<p>Recommendation 9: Provide formal written guidelines to the shelters to ensure consistency.</p>	<p>DHS agrees with this recommendation. Inspection Policy DHS-PB-2018-011 has been issued with an effective date of June 29, 2018</p>	DHS Facilities & Logistics	Finalize inspection policy to include a food inspection portion.	Completed June 2018

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

Audit Name: OSC Audit of DHS Oversight of Certified Homeless Shelter Food Service Draft Report
Audit Number: 2017-S-53
Date: August 23, 2018

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
<p>Recommendation 10: Require shelter providers and caterers to submit menus and other supporting documentation that clearly denotes nutritional information for all individual food items served, including nutritional fact labels, recipes, and food brand names in order to properly verify the nutritional content of meals.</p>	<p>The DHS Office of the Medical Director has already drafted numerous written nutrition and meal service guidelines for the shelter staff. Twenty-eight (28) food and nutrition guidelines and additional quality monitoring tools are in the final stages of review at DHS. A TB testing and control policy is under development.</p>	<p>DHS Office of the Medical Director</p>	<p>Finalize Policy on Nutrition and meal service guidelines. Finalize TB testing and control policy.</p>	<p>July 2019 January 2019</p>
<p>Recommendation 10: Require shelter providers and caterers to submit menus and other supporting documentation that clearly denotes nutritional information for all individual food items served, including nutritional fact labels, recipes, and food brand names in order to properly verify the nutritional content of meals.</p>	<p>DHS partially agrees with this recommendation. The shelters will be required to submit items or brands to verify the item meets the purchasing standards not to assess an overall healthy, balanced diet. The shelters will be required to submit recipes and include serving sizes to ensure a more exact nutrient analysis. DHS agrees having the brand names and nutrient content will create a more precise nutrient analysis and the sodium content of branded food is needed to evaluate compliance with NYC food standards sodium restriction. However, sodium content is only one portion of the Dietary Guidelines recommendations for healthy, nutritious diets and averages can be used as long as low sodium items are purchased as should be done pursuant to purchasing guidelines.</p>	<p>DHS Office of the Medical Director</p>	<p>Require shelter providers submit item nutritional information or brand names to verify that food items meet purchasing standards.</p>	<p>July 2019</p>

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

Audit Name: OSC Audit of DHS Oversight of Certified Homeless Shelter Food Service Draft Report

Audit Number: 2017-S-53

Date: August 23, 2018

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
	<p>The 2015 Dietary Guidelines were created for professionals to help individuals consume a healthy, nutritionally adequate diet. The current version focuses on eating patterns and provides overarching guidelines to encourage healthy eating patterns. A healthy eating plan includes fruits, vegetables, protein, dairy, grains, and oils while limiting saturated fat and trans fat, added sugar, and sodium. These nutrients are also limited in the NYC Food Standards.</p> <p>USDA developed and published "healthy" meal patterns to carry out the dietary guidelines recommendations. These meal plans do not include any item descriptions or food labels.</p> <p>An estimated nutrient analysis can be created without brand names using generic food items in the USDA food database. All of the recipes from the USDA website use generic food items and include estimated nutrition information. The US Department of Health and Human Services National Heart, Lung and Blood Institute created and published a traditional American cuisine menu to show 1600 kcal /day using the Food Exchange List and estimates sodium content. The DHS nutritionist uses similar methods. The exchange list was provided to the audit team. https://www.nhlbi.nih.gov/health/educational/lose_wt/eat/men</p>			

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

Audit Name: OSC Audit of DHS Oversight of Certified Homeless Shelter Food Service Draft Report Date: August 23, 2018
 Audit Number: 2017-S-53

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
	<p>us_tac_1600.htm.</p> <p>USDA publishes standard recipes for federal, state, and city programs to use on the What's Cooking USDA Mixing Bowl website. The recipes do not include brand names and provide an estimated nutrient analysis.</p> <p>DHS disagrees with the audit team's statements regarding lack of assurance the meals sampled met State and City food standards and their disagreement with the methodology used to evaluate menus. The methodology used by the DHS nutritionist is standard and scientifically based. NY State Department of Health website adopted NYC Food Standards for hospitals but does not publish nutrition guidelines for other populations. NYC food standards are monitored by self-reports and random checks. This is an acceptable method outlined on the reporting template.</p> <p>State Comptroller's Comment - We revised our report to reflect that we question (rather than disagree with) DHS methodology for evaluating menus.</p> <p>The information provided may not have been sufficient for the audit team, which is not comprised of nutrition professionals, but is sufficient for federal nutrition agencies and for the DHS nutritionist who is trained in developing menus and estimating nutrient values.</p>			

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

Audit Name: OSC Audit of DHS Oversight of Certified Homeless Shelter Food Service Draft Report
 Audit Number: 2017-S-53
 Date: August 23, 2018

Auditor's Recommendations	Agency Response	Responsible Unit	Agency Corrective Action	Target Date
<p>Recommendation 11: Ensure purchased food complies with the Food Standards.</p>	<p>State Comptroller's Comment - We disagree. As stated on pp. 11 and 12 of the report, we could not determine whether the meals met State regulations and Food Standards because the information provided was insufficient to calculate the relevant nutrient category. As mentioned, the submitted menus and other documentation were missing essential nutritional data (e.g., calories, serving size).</p> <p>DHS agrees with this recommendation. The DHS Nutritionist will provide education and guidance to shelter staff on the NYC Food Standards. Shelter staff will submit an order guide when cycle meals are developed. Self-reported food standards monitoring checklists are an acceptable reporting method for the food metric report.</p>	<p>DHS Office of the Medical Director</p>	<p>1. Educate shelter staff and culinary staff on NYC food standards 2. Create cycle menus and order guides with acceptable products. 3. Shelter staff will review inventory and complete the self-report annually 4. The DHS Nutritionist will visit 10 locations per year to verify self-reports.</p>	<p>July 2019</p>

Agency Comments - New York City Department of Health and Mental Hygiene



NEW YORK CITY DEPARTMENT OF
HEALTH AND MENTAL HYGIENE

Mary T. Bassett, MD, MPH
Commissioner

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August 31, 2018

Tina Kim
Deputy Comptroller
Division of the State Comptroller
110 State Street, 11th Floor
Albany, NY 12236

Dear Ms. Kim:

The Department of Health and Mental Hygiene (DOHMH or Department) reviewed the draft audit report regarding Oversight of Certified Homeless Shelters Food Services. The audit objectives were to determine whether the New York State Office of Temporary and Disability Assistance (OTDA), New York City Department of Homeless Services (DHS), and New York City DOHMH are adequately monitoring the food services at certified homeless shelters in New York City, and serving meals that meet State regulations and New York City Food Standards. The audit scope was from January 1, 2015 through May 10, 2018.

The attached response details DOHMH's position in regard to the auditors' findings and recommendations. We appreciate the efforts and professionalism of your staff during the audits. If you have any questions, please contact Sara Packman, Assistant Commissioner for Audit Services at 347-396-6679.

Sincerely,

Oxiris Barbot, M.D.

cc:

Mary T. Bassett, MD, MPH, Commissioner, DOHMH
Corinne Schiff, Deputy Commissioner, Environmental Health, DOHMH
Sara Packman, Assistant Commissioner, Audit Services, DOHMH
George Davis, Director, Mayor's Office of Operations

Attachments:

**RESPONSE TO THE OFFICE OF STATE COMPTROLLER'S AUDIT ON
OVERSIGHT OF CERTIFIED HOMELESS SHELTERS FOOD SERVICES
AUDIT NUMBER 2017-S-53**

The Department of Health and Mental Hygiene (DOHMH or Department) reviewed the draft audit report regarding Oversight of Certified Homeless Shelters Food Services. The audit objectives were to determine whether the New York State Office of Temporary and Disability Assistance (OTDA), New York City Department of Homeless Services (DHS), and New York City DOHMH are adequately monitoring the food services at certified homeless shelters in New York City, and serving meals that meet State regulations and New York City Food Standards. The audit scope was from January 1, 2015 through May 10, 2018.

The auditors conclude that OTDA, DHS, and DOHMH did not always provide sufficient oversight of food services. OTDA, DHS, and DOHMH did not always perform the required food inspections of shelters under their purview. The auditors also found significant number of food service workers were not current on their tuberculosis (TB) testing requirements¹. The auditors were not able to determine whether the meals served complied with State regulations and Food Standards, primarily because the menus and other documentation did not provide sufficient information regarding the nutritional content of the food².

DOHMH appreciates the opportunity to address the issues raised and the auditors' recommendations.

Food Services Oversight

The auditors state that "food services at shelters were not always adequately monitored. Without adequate oversight, there is no assurance that food storage and preparation meet standards and that dining areas are clean and food is safe—potentially leading to health problems for shelter residents."

Shelter Listings: Lack of Coordination

The auditors allege that the three relevant agencies—OTDA, DHS and DOHMH—did not have consistent lists of certified shelters and did not coordinate to develop such a list. The auditors assess that DOHMH was limited in its ability to inspect because it did not have a list of all shelters within its jurisdiction until the agency contacted DHS and obtained one in "early 2017."

¹ DOHMH is not required to look for TB testing results and this draft finding is accordingly not addressed in this response.

² DOHMH's inspections address food safety, not nutritional quality, thus this does not apply to DOHMH and is not addressed in this response.

Agency Inspections and Reports

The auditors selected a sample of 15 shelters from among the 158 registered shelters on the OTDA list. The 15 shelters included a mixture of adult and family shelters, as well as shelters that served self-prepared meals or catered meals. The auditors visited the 15 sampled shelters using the basic checklists of items that OTDA, DHS, and DOHMH each look for during their inspections. The auditors found that the shelters sampled generally appeared to be clean and in compliance with the basic checklists the auditors used.

The auditors requested the shelter inspection reports for the sampled 15 shelters from DOHMH for the years 2015 through 2017 expecting 45 inspections reports over the 3 year period. However, DOHMH provided only 29 reports (64 percent). The auditors also found that one shelter did not have the required food service establishment permit from DOHMH.

DOHMH will work with DHS to ensure that shelters that prepare or cater food apply for food establishment permits.

Tuberculosis Testing

The auditors conclude that 81 percent of all food service workers in their sample of 15 shelters for calendar year 2017 had no evidence that they had a TB test. The auditors also acknowledge that DOHMH is not required to look for TB testing results.

DOHMH will advise DHS as it develops TB testing and monitoring procedures to ensure that food service workers in registered shelters with food services have current TB tests.

Recommendations to DOHMH:

1. *Work with DHS to determine which shelters DOHMH is responsible for inspecting and inspect each shelter in accordance with agency policy.*

DOHMH's Response: DOHMH agrees with this recommendation. As of June 2018, DOHMH has inspected approximately 73 percent of the shelters it is required to inspect. The remaining 27 percent will be inspected by December 2018.

2. *Ensure that each shelter that serves food has the required food establishment permit.*

DOHMH's Response: DOHMH agrees with this recommendation. DOHMH will continue to work with both DHS and non-DHS shelters to enforce permit requirements.

3. Collaborate with DHS and share inspection results.

DOHMH's Response: DOHMH agrees with this recommendation and will work on how best to share inspection results with DHS.