



## Metropolitan Transportation Authority

State of New York

February 26, 2026

Hon. Kathy Hochul  
Governor  
The Capitol  
Albany, NY 12224

Hon. Thomas P. DiNapoli  
Comptroller  
State of New York  
59 Maiden Lane, 31st Floor  
New York, NY 10038

RE: Response to Final Report #2022-S-5 – Transformation of the MTA

Dear Governor Hochul and Comptroller DiNapoli:

On August 8, 2025, the Office of the State Comptroller issued the above referenced audit report. As required by Section 170 of the Executive Law, I am providing you with the attached response which addresses the recommendations contained in the report.

A copy of the final audit report is attached for your convenience.

Sincerely,

A handwritten signature in black ink that reads "Janno Lieber".

Janno Lieber

c: Juliette Michaelson, MTA Chief of Staff  
Monica Murray, Auditor General, MTA Audit Services



VIA E-MAIL

Ms. Carmen Maldonado, Audit Director  
The Office of the State Comptroller  
Division of State Government Accountability  
59 Maiden Lane, 21<sup>st</sup> Floor  
New York, NY 10038

**Re:** 180-day response to Draft Report 2022-S-5, Transformation of the MTA

Dear Ms. Maldonado,

Pursuant to Executive Law §170, and following the August 8, 2025, final release of Transformation of the MTA (2022-S-5), the Metropolitan Transportation Authority (“MTA”) submits this 180-day update.

Recommendation 1: “Ensure that all future projects have a detailed working plan that includes specific dates, activities and cost savings.”

Recommendation 2: “Ensure that future projects document the status of goals.”

Recommendation 3: “Ensure that future projects document what cost savings are achieved.”

Recommendation 4: “Identify, document, and track the sharing of best practices amount MTA agencies and the results of their implementation.”

Response to Recommendations:

Transformation is complete. Consolidated HQ departments today are evaluated by reference to specific and measurable goals, rather than compliance with presumptive bureaucratic procedures. We share best-practice and track results across agencies. Where it is deemed appropriate, we institute policy, procedure, or rule changes, but we are always careful to avoid instituting new standards or tracking that would unnecessarily bureaucratize improvements or reduce agility, unless such tracking demonstrably enhances efficiency and effectiveness.

Fundamentally, the MTA has chosen to manage our business by setting and measuring progress against performance-based goals, rather than arbitrary and burdensome bureaucratic processes. Better project management, smart use of data and analytics and streamlined internal processes have allowed the MTA to deliver more service without increasing our operating budget. We are also delivering better, faster, and cheaper capital projects. There's never been a better time to ride with us.

The MTA appreciates OSC's engagement in these matters and remains committed to continued progress in finding more efficiencies and transparent reporting.

Sincerely,



Juliette Michaelson  
MTA Chief of Staff