



Metropolitan Transportation Authority

State of New York

April 28, 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 #2023-S-49 – Transforming into Construction & Development

Dear Governor Hochul and Comptroller DiNapoli:

On October 22, 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 blue ink that reads "Janno Lieber".

Janno Lieber

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



Metropolitan Transportation Authority

State of New York

April 27, 2026

VIA ELECTRONIC MAIL

Mr. Janno Lieber
Chair and Chief Executive Officer
Metropolitan Transportation Authority
2 Broadway, 20th Floor
New York, New York 10004

Re: 180-Day Response to the Office of the New York State Comptroller Audit Report 2023-S-49 – Transforming into Construction & Development – MTA Construction and Development (“MTA C&D”)

Dear Chair Lieber:

In accordance with the requirements of Executive Law Section 170, the following is a 180-day status update of the actions taken by MTA Construction and Development Company (“MTA C&D”), in response to the Office of the New York State Comptroller’s (the “OSC”) recommendations regarding the transformation into MTA C&D, as set forth in Audit Report 2023-S-49 (the “Report”).

The Report contained a total of three recommendations. In our original response, dated May 30, 2025, MTA C&D acknowledged all three recommendations. While MTA C&D’s original positions remain unchanged, the following response provides greater detail regarding what corrective actions were taken for each recommendation. Of the three total recommendations, MTA C&D currently considers all three to be implemented.

Recommendation No. 1

Prepare documentation to support (the transformation of) C&D’s improved efficiency and saved time and money. The documentation should include interim reports as the information about projects at milestones becomes available.

C&D Status Update:

We understand this recommendation as a request for MTA C&D to identify an authoritative source for post-Transformation capital project data—specifically cost, schedule, and other metrics—that would allow for future assessments of efficiency gains and time and cost savings. To meet that

expectation, we direct the OSC to the **MTA C&D's Capital Program Dashboard**.¹ The dashboard, which is updated quarterly, provides both program-level and project-specific information, including budget, expenditures, schedules, and progress toward achieving the MTA's capital program objectives.

As supporting documentation, we also refer the OSC to the **December 1, 2025 press release, "MTA Launches New Capital Program Dashboard."**² The release outlines the improvements made (post audit) to this publicly accessible tool and describes the expanded transparency and functionality offered by the newly launched beta version. It notes that the dashboard's redesign allows users to see what is being built or replaced, where it is happening, what the budget is, how much has been spent, and projected completion timelines. The release also includes Comptroller DiNapoli's statement that "*this dashboard shows the MTA is taking steps to make it easier to see the location, cost and progress of the MTA's capital work,*" underscoring the tool's relevance.

Together, the dashboard and accompanying release support the Agency's improved ability to track and regularly report out post-Transformation data relevant to capital project management, including but not limited to project-specific cost and schedule data.

Recommendation No. 2

Formalize procedures to the new processes that have been established since reorganization of C&D, including but not limited to bid estimates and schedules.

C&D Status Update:

Of significant relevance to the audit findings, on March 31, 2026, MTA C&D issued a major update to its **Baseline Procedure (PRO 23-05 – REV 2)**. This procedure defines the project-management framework that will be employed by MTA C&D going forward and formalizes relevant controls that govern the development and management of cost estimates, schedules, and related project-delivery activities. All C&D personnel were notified of this update through a department-wide communication issued by C&D Quality Management - Office of the President.

For OSC's reference, we have attached both the notification email and updated procedure.

Recommendation No. 3

Promptly develop new and continued practices into procedures and document them.

C&D Status Update:

Since submitting our 30-Day Response to the Draft Report (May 2025), MTA C&D's Corporate Performance – Quality team, in collaboration with a wide range of internal stakeholders, has issued 26 official documents reflecting C&D's "new and continued practices." This body of work

¹ <http://web.mta.info/capitaldashboard/CPDHome.html>

² <https://www.mta.info/press-release/mta-launches-new-capital-program-dashboard>

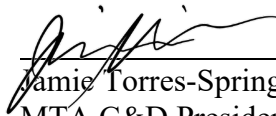
includes 1 policy, 9 procedures, 7 directives, 7 bulletins, and 2 guidelines. Of these, 16 are newly developed,³ while 10 are revised and reissued.⁴

This volume of output—26 documents over a 10-month period, which equates to approximately one new product every two weeks—demonstrates the prompt and sustained effort to formalize C&D’s business practices. Given the level of stakeholder engagement, review, and approval required for the issuance of official policy- and procedure-relevant documentation, this production rate reflects a disciplined and timely approach to establishing and maintaining the procedures that support C&D’s reorganized operating model.

A screenshot detailing these 26 documents has been attached for OSC’s reference. Notably, the previously cited **Baseline Procedure (PRO 23-05 – REV 2)** can be seen as the fourth item listed.

* * *

Sincerely,



Jamie Torres-Springer
MTA C&D President

cc: Monica Murray, MTA Auditor General
Paige Graves, MTA General Counsel
Darren Jurgens, MTA Assistant Auditor General
Steven Loehr, MTA C&D Deputy Chief Development Officer - Development
Mark Roche, MTA C&D Deputy Chief Development Officer – Delivery
John Sucharski, MTA C&D Senior Vice President, Delivery Services Office
Alyssa Cobb Konon, MTA C&D Deputy Chief Development Officer - Planning
Evan M. Eisland, MTA C&D Executive Vice President and General Counsel
Diane M. Nardi, MTA C&D Senior Vice President and Deputy General Counsel
Rachel Laiserin, MTA C&D Chief of Staff
Jesse Cortez, MTA C&D Assistant Vice President, Corporate Performance Quality
Shawn Moore, MTA C&D Chief Administrative Officer
Jeanne Davis, MTA C&D Vice President, Corporate Audits

Attachments:

Issuance of PRO 23-05 Project Baseline Procedure Rev 2 email (pdf)
PRO 23-05 Project Baseline Procedure (pdf)
MTA C&D Issued Documents _May 2025 to Present (pdf)

³ POL 25-01, PRO 25-04, PRO 25-05, PRO 25-06, PRO 26-01, DIR 25-02, DIR 25-03, DIR 26-01, DIR 26-02, DIR 26-03, DIR 26-04, BLN 25-04, BLN 25-05, BLN 25-06, BLN 26-01, BLN 26-05
⁴ PRO 22-01, PRO 23-02, PRO 23-05, PRO 24-01, PRO 26-02, DIR 25-04, BLN 26-02, BLN 26-03, GUI 25-01, GUI 25-02