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STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

July 14, 2025

Barbara C. Guinn
Commissioner
Office of Temporary and Disability Assistance
40 North Pearl Street
Albany, NY 12243

Re: Homeless Services Housing
Needs Assessment
Report 2024-F-36

Dear Commissioner Guinn:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law, we have followed up on the actions taken by officials of the Office of Temporary and Disability Assistance (OTDA, or Office) to implement the recommendations contained in our initial audit report, *Homeless Services Housing Needs Assessment* (Report [2021-S-23](#)).

Background, Scope, and Objective

Homeless shelters across the State provide various services to individuals and families, including assessment of needs, case management, access to health care (including physical and mental health), treatment for substance abuse, childcare services, and assistance with finding permanent housing. Local departments of social services (Local Districts) administer homeless services by either operating shelters directly or contracting with third-party providers to operate them. According to its 2023 Annual Report, OTDA oversaw a network of 580 transitional homeless shelters across the State.

Each client who receives temporary housing in a certified shelter must take part in a Needs Assessment (Assessment) and the development of an Individual Living Plan (ILP), administered by the Local District or third-party provider. The Assessment is an evaluation of the client's housing and care needs, including but not limited to the need for temporary housing and treatment of physical, mental health, and/or substance abuse issues. Beginning in January 2020, Assessments must begin within 1 business day of admission and be completed as soon thereafter as possible. Once the client completes the Assessment, the ILP is developed, setting forth a strategy for meeting the client's needs—as identified in the Assessment—and outlining specific goals to help the client exit the shelter and return to self-sufficiency. The ILP includes tasks that will help the client reach their goals as well as any services that will be provided to assist with accomplishing these tasks. It also details additional services and support the client may need, such as life skills coaching and medical, mental health, and/or substance abuse treatment. The ILP must be completed within the first 10 days of admission to the shelter. The lack of an Assessment, or a late or incomplete Assessment, impacts the development of a

client's ILP and subsequently the timeliness of when they begin to receive services. Often, one of the obstacles to completing an ILP or getting the client the services they need is the client's participation. While many factors impact a successful transition to permanent housing including, foremost, access to affordable housing, supports such as assistance in obtaining permanent housing can play a role in achieving housing stability.

According to OTDA officials, Local Districts' submissions for annual reimbursements for sheltering and serving homeless clients ranged from \$1.9 billion to \$2.3 billion from 2018 through 2023.

The objective of our initial audit, issued on August 15, 2023, was to determine whether OTDA's initial Assessments and ILPs were completed timely and if clients were receiving services needed to transition to permanent housing. The audit covered the period from January 2018 through October 2022. The audit found that OTDA was not adequately ensuring that Assessments and ILPs were completed in a timely manner and that all client support services were being provided. Assessments were either missing or late 40% of the time, and ILPs were either missing or late 38% of the time, impacting the timeliness of when clients begin to receive services and support aimed at helping them exit the shelter and return to self-sufficiency. According to the results of our initial audit, missing or late Assessments and ILPs nearly doubled since prior audits we issued in 2016 and 2020. We also found no evidence that support services listed in the ILPs were delivered for a sample of cases, and 70% of clients in our sample did not exit the shelter and transition to permanent housing. Further, OTDA did not collect and analyze aggregate data that would allow it to identify primary causes for clients not achieving permanent housing and address these issues.

The objective of our follow-up was to assess the extent of implementation, as of June 2025, of the seven recommendations included in our initial audit report.

Summary Conclusions and Status of Audit Recommendations

OTDA officials made limited progress in addressing the problems we identified in the initial audit report. Of the initial report's seven audit recommendations, one was fully implemented, three were partially implemented, and three were not implemented.

Follow-Up Observations

Recommendation 1

Work with Local Districts and shelter providers identified through annual inspections that have not prepared or have late or incomplete Assessments and ILPs.

Status – Partially Implemented

Agency Action – Since our initial audit, OTDA delivered online training sessions to Local Districts on the completion of Assessments and ILPs in December 2023 and January 2024. A recording of the training was also sent to the Local Districts to share with shelter providers. In addition, OTDA officials issued a standardized form for Local Districts and shelter providers to use to complete ILPs. However, officials have not implemented a process to work directly with specific Local Districts and shelter providers identified through annual inspections as having an issue with submitting timely and complete Assessments and ILPs. Further, when a corrective action plan is issued, OTDA does not follow up on whether the plan was implemented until it completes its next review.

Recommendation 2

Reassess the oversight processes and develop new methods to supplement the annual inspections to identify Local Districts and shelter providers that have not prepared or have late or incomplete Assessments and ILPs.

Status – Not Implemented

Agency Action – OTDA has not developed any new methods to supplement the annual inspections to identify Local Districts and shelter providers that have not prepared or have late or incomplete Assessments and ILPs. OTDA officials stated that they reassessed the oversight process and determined that the existing inspection and corrective action plan process provides the appropriate mechanisms to address non-compliance, including preparing and completing Assessments and ILPs. However, OTDA officials could not provide evidence of this decision-making process. In addition, this process is the same as, or similar to, those we reviewed not only in our initial audit but also in two prior audits going back as far as April 2013—all of which found that the process used by OTDA was not solving the issue of late, incomplete, or missing Assessments and ILPs. OTDA stated that it is supplementing the inspection and corrective action plan process by offering additional training to Local Districts and providing technical assistance where appropriate. However, OTDA continues to lack a system to identify when Assessments and ILPs are not prepared, late, or incomplete.

Recommendation 3

Work with Local Districts and shelter providers identified through annual inspections whose clients are not receiving the needed services identified in their Assessments and the service strategy set forth in the ILP.

Status – Partially Implemented

Agency Action – Since our initial audit, OTDA has delivered online training sessions to all Local Districts on completing Assessments and ILPs in December 2023 and January 2024. However, this training was not given specifically to the Local Districts and shelter providers whose clients are not receiving the services identified in their Assessments. OTDA officials stated that the Local Districts are primarily responsible for ensuring that clients have access to and can receive the necessary services. However, it is ultimately OTDA's responsibility to oversee the Local Districts to ensure clients receive the services needed.

Recommendation 4

Reassess the oversight processes and develop new methods to supplement the annual inspections to identify Local Districts and shelter providers whose clients are not receiving needed services identified in their Assessments and set forth in the ILP.

Status – Not Implemented

Agency Action – OTDA officials stated that they reassessed the oversight process and disagree with there being a need to create a new process. They believe the existing inspection and corrective action plan process, as well as the aforementioned training, provide the appropriate tools to address non-compliance. However, OTDA officials could not provide

evidence of this decision-making process. In addition, if OTDA officials do not know whether clients are receiving the services needed, and if they are indeed not getting those services, the homeless issue will most likely not improve—and OTDA won't be able to identify the cause. OTDA officials indicated that new regulations released in 2020 led to some changes in the inspection process; however, we have not been provided with examples of such changes.

Recommendation 5

Take additional steps to ensure that Local Districts and shelter providers complete treatment plans.

Status – Not Implemented

Agency Action – Treatment plans outline specific goals to help the client exit the shelter and return to self-sufficiency. Without ensuring the client receives the services tailored to their needs, the goal of self-sufficiency and permanent housing can be harder to achieve. Since our initial audit, OTDA has delivered online training sessions to Local Districts on completing Assessments and ILPs in December 2023 and January 2024. However, OTDA continues to put the responsibility on the Local Districts to ensure that treatment plans are complete and has taken no additional steps to ensure Local Districts and shelter providers complete treatment plans. OTDA officials stated that the Local Districts are primarily responsible for ensuring that clients have access to and can receive the necessary services. However, it is ultimately OTDA's responsibility to oversee the Local Districts to ensure clients receive the services needed.

Recommendation 6

Develop a standardized form for Local Districts and providers to use when documenting client services to be included in the ILP and monitor to ensure ILP implementation.

Status – Implemented

Agency Action – Since our initial audit, OTDA has developed a standardized form for Local Districts and shelter providers to use when documenting client services to be included in the ILP. In December 2023, OTDA offered training to Local Districts regarding the use of the new form. In addition, in January 2024, OTDA officials sent an email to all Local Districts notifying them that use of the new form is required for the 2024 inspections unless an alternative form is approved for use by OTDA. The email also provided links to the form and instructions for completion, which it indicated can also be found on the OTDA website. According to OTDA officials, at the conclusion of the 2024 inspection year, OTDA conducted outreach to Local Districts related to shelter providers that did not use the form or an approved alternative. We reviewed corrective action plan reports from this time period showing evidence of this outreach.

Recommendation 7

Collect and analyze aggregate data that will allow the Office to identify primary causes for clients not achieving permanent housing and address these issues.

Status – Partially Implemented

Agency Action – Our office issued an audit in May 2025—*Monitoring of Homeless Data (2023-S-38)*—that found OTDA did not have access to the client-level data that could be analyzed and used to help identify the root causes of homelessness, gauge progress toward achieving permanent housing, and better determine what programs are used or needed by the homeless population. However, OTDA did start a data warehouse initiative in which it received data from seven Homeless Management Information Systems (HMISs), which constitutes 7% of the States homeless shelter population. That audit recommended that OTDA analyze homeless client-level data to help monitor and manage the statewide homeless shelter system, the services it provides, and the outcomes of those services. It also recommended OTDA pursue a comprehensive data warehouse. In response to our initial audit, OTDA stated it received permission to obtain data from another eight HMISs, which now provide OTDA with access to 32 counties' information.

Major contributors to this report were Lauren Magur, Nick Granwehr, Jacqueline Keeys-Holston, and Abu Hossain.

OTDA officials are requested, but not required, to provide information about any actions planned to address the unresolved issues discussed in this follow-up within 30 days of the report's issuance. We thank the management and staff of OTDA for the courtesies and cooperation extended to our auditors during this follow-up.

Very truly yours,

Brandon Ogden
Audit Manager

cc: Thomas Cooper, Office of Temporary and Disability Assistance