

New York State Comptroller
THOMAS P. DiNAPOLI

New York City Department of Citywide Administrative Services

Actions to Reduce Carbon Emissions
From City Government Operations

September 2026 | Report 2023-N-7

Prepared by the Division of State Government Accountability

Audit Highlights

Objectives

To determine whether the Department of Citywide Administrative Services (DCAS) has taken steps to achieve compliance with the Local Law 97 Implementation Action Plan by the mandated and commitment time frames. We also determined whether DCAS adhered to the related mayoral Executive Orders to achieve compliance with Local Law 97. The audit covered the period from November 2019 through September 2025.

About the Program

According to the U.S. Environmental Protection Agency, greenhouse gases (e.g., carbon dioxide, methane, and nitrous oxide) trap heat and can alter climate and weather patterns, affecting surface air and ocean temperatures, precipitation, and sea levels.

In 2019, the New York City Council passed the Climate Mobilization Act to reduce greenhouse gas emissions, also known as carbon emissions, and improve energy efficiency for certain buildings in New York City (NYC or City). As a result, Local Law 97 (LL97), (later modified by LL147) required City government operations to reduce emissions by at least 40% by fiscal year 2025 and 50% by fiscal year 2030, relative to such emissions for fiscal year 2006. (The City's fiscal year begins July 1 and ends June 30 of the following calendar year. For the purposes of this report, all years represent fiscal years, unless they are specifically stated to represent calendar years.)

Four mayoral Executive Orders were issued to facilitate the reduction of emissions in City government operations. These Executive Orders require the City to change the title of a DCAS official, identify an Agency Chief Decarbonization Officer (Decarbonization Officer), establish specific emissions reduction targets, annually report on each agency's emissions reduction progress on the City's website beginning in 2022, and set requirements to make the New York City fleet more sustainable and efficient.

DCAS published its LL97 Implementation Action Plan (Action Plan) in December 2021, as required in Executive Order 89. The plan identified the 2006 emissions baseline for 19 City agencies and plans to collaborate with City agencies on multiple emissions reduction and energy efficiency commitments including:

- 100% of City government electricity from renewable sources by 2025
- 20% energy consumption reduction for City buildings by 2025
- 100 megawatts (MW) of solar energy production by 2025
- 50% fossil fuel consumption reduction by 2025 (80% by 2035)

The City acknowledged in March 2024 that it was 2 years behind schedule in achieving LL97 goals and that it planned to reach them in 2027 rather than 2025, having reduced emissions by only 25.86% by the end of 2023 (the most recent published data). Similarly, as codified in LL99 of 2024, the timeline for the City to reach 100 MW of solar energy production was extended to September 1, 2030 and 150 MW by December 31, 2035.

Key Findings

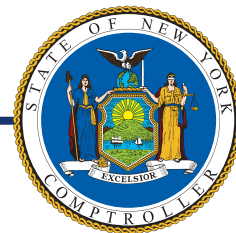
The City did not achieve the emissions reductions or energy efficiency improvements for 2025 outlined in LL97 or DCAS' Action Plan. While the City has acknowledged that it is behind schedule due to unforeseen and unprecedented challenges over the past years, other factors such as missing documentation, missed reporting deadlines, inconsistent metrics, and unclear guidance and communication with affected agencies have also contributed to delays with achieving Climate Mobilization Act goals. Addressing these issues through targeted process improvements could improve accountability and transparency and help the City achieve its revised goals.

The audit found:

- DCAS did not ensure all required agencies identified Decarbonization Officers on a timely basis. As these officers were an important part of realizing the Action Plan designed to assist City agencies in achieving their emissions reduction and energy efficiency goals, delays in appointing or failure to install someone in these positions may have contributed to the City not upholding its LL97 and Action Plan commitments.
- DCAS did not establish emissions reduction goals for each entity covered by LL97 as required by EO 89. Of the City's 158 agencies, offices, and entities, DCAS evaluated the assets of 24, and allocated LL97 emissions reduction targets to only 19 of those 24. While these 19 agencies accounted for a large percentage of the City's emissions, DCAS was still required to establish targets for all entities covered by LL97, a step that could help the City achieve its emissions goals.
- DCAS did not meet its reporting requirements, publishing progress reports late and without all relevant data needed to ensure transparency with the public.
- DCAS could not provide documentation and data to support adequate oversight of assessments and reporting regarding overall LL97 progress and management of the City's fleet and efficiency projects. DCAS did not provide source data to support the 2006 baseline emissions, as requested; leased properties were inconsistently factored into goals; and it was unclear between agencies and DCAS who was responsible for conducting certain evaluations and assessments such as projected emissions reductions and cost savings.

Key Recommendations

- Ensure Decarbonization Officers are identified in accordance with Executive Order 89 and that they carry out their duties as specified in the Action Plan. Provide guidance for reducing emissions to agencies without Decarbonization Officers.
- Identify agencies required to comply with Executive Order 89, comply with the provisions related to target setting and reporting on progress for those agencies, or provide a rationale for non-compliance.
- Retain City emissions data and documents to support the achievement of emissions reductions reported and provide such information when requested to support accountability.
- Develop procedures and a review process to ensure the tracking of all projects, as well as the accuracy and completeness of the information.



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

September 25, 2026

Yume Kitasei
Commissioner
New York City Department of Citywide Administrative Services
1 Centre Street, 17th Floor South
New York, NY 10007

Dear Commissioner Kitasei:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively. By so doing, it provides accountability for the 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.

The following is a report of our audit, *Actions to Reduce Carbon Emissions From City Government Operations*. This audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution, 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 meeting taxpayer expectations. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

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Glossary of Terms

Term	Description	Identifier
DCAS	NYC Department of Citywide Administrative Services	<i>Auditee</i>
ACE	Accelerated Conservation and Efficiency program	<i>Key Term</i>
Action Plan	Implementation Action Plan	<i>Key Term</i>
Decarbonization Officer	Agency Chief Decarbonization Officer	<i>Key Term</i>
DOT	NYC Department of Transportation	<i>City Agency</i>
Energy Management	DCAS' Division of Energy Management	<i>Division</i>
EO	Executive Order	<i>Key Term</i>
ExCEL	Expenses for Conservation and Efficiency Leadership program	<i>Key Term</i>
Fleet Management	DCAS' Division of Fleet Management	<i>Division</i>
LL	Local Law	<i>Key Term</i>
MW	Megawatts	<i>Key Term</i>
MTCO _{2e}	Metric tons of carbon dioxide equivalent	<i>Key Term</i>

Background

According to the U.S. Environmental Protection Agency, greenhouse gases (e.g., carbon dioxide, methane, and nitrous oxide) trap heat and can alter climate and weather patterns, affecting surface air and ocean temperatures, precipitation, and sea levels.

In 2019, the New York City Council passed the Climate Mobilization Act to reduce greenhouse gas emissions, also known as carbon emissions, and improve energy efficiency for certain buildings in New York City (NYC or City). As a result, Local Law 97 (LL97), (later modified by LL147) required City government operations to reduce emissions by at least 40% by fiscal year 2025 and 50% by 2030, relative to such emissions for 2006. (The City's fiscal year begins July 1 and ends June 30 of the following calendar year. For the purposes of this report, all years represent fiscal years, unless they are specifically stated to represent calendar years.)

The New York City Department of Citywide Administrative Services (DCAS) provides resources and support to other City agencies, including leading the City's efforts to reduce emissions from government operations. DCAS is responsible for implementing these laws for City government operations and supporting City agencies in meeting their targets by providing staffing, funding, and guidance.

DCAS' Division of Energy Management (Energy Management) manages energy accounts and energy efficiency initiatives for City government operations by ensuring compliance with the Climate Mobilization Act. A NYC Comptroller report stated that Energy Management manages an \$800 million annual energy supply budget and a \$2.7 billion 10-year capital budget intended to reduce emissions by 80% by calendar year 2050. In the past decade, DCAS has also partnered with City agencies to invest money (DCAS reported \$1 billion) in building energy efficiency projects. DCAS reported in the 2025 Mayor's Management Report that it had completed more than 3,200 energy efficiency projects over the past 5 fiscal years and, in, 2025, delivered 713 energy retrofit/conservation projects. It also reported that installed solar capacity had increased to 31.3 megawatts (MW).

In addition to LL97, four Executive Orders (EOs) were issued to facilitate the reduction of greenhouse gas emissions within City government operations: EO 41 of 2019, EO 53 of 2020, EO 89, and EO 90 of 2021.

One of EO 89's requirements was the creation of an LL97 Implementation Action Plan (Action Plan) to be published by December 31, 2021. In December 2021, Energy Management published its Action Plan identifying the 2006 emissions baseline for 19 City agencies and establishing plans for collaboration on agency-specific emissions reduction targets with City agencies. The plan includes the goals to reduce emissions from City government operations by 40% by 2025 (50% by 2030) and by 80% by 2050. The plan also included six commitments:

- 100% of City government electricity from renewable sources by 2025.
- Carbon neutrality by 2050.

- 20% energy consumption reduction for City buildings by 2025.
- 100 MW of solar energy production by 2025, subsequently codified in LL99 of 2024, which extended the timeline to 100 MW by 2030 and 150 MW by 2035.

This audit focused on the mandated goals and commitments due in 2025.

The Mayor's Office of Climate and Environmental Justice publishes the City's Government Annual Greenhouse Gases Inventory on its website, and DCAS publishes EO 89 (of 2021) Emissions Reduction Progress on the DCAS website. The Mayor's Office of Climate and Environmental Justice calculates the emissions reduction progress of City agencies and the annual report on the inventory of City emissions.

Audit Findings and Recommendations

The City has not achieved the emissions reductions or energy efficiency improvements outlined in LL97 or the DCAS Action Plan. While the City has acknowledged that it is behind schedule due to unforeseen and unprecedented challenges over the past years, missing documentation, missed reporting deadlines, inconsistent metrics, and unclear guidance and communication with affected agencies have also contributed to delays with achieving Climate Mobilization Act goals. Addressing these issues through targeted process improvements could improve accountability and transparency and help the City achieve its revised goals.

Executive Order 89 Compliance

Mayoral EO 89 supports the implementation of LL97 and was issued to facilitate the reduction of emissions in City government operations. EO 89 requires DCAS to:

- Work with agencies critical to achieving the City’s climate goals to identify Agency Chief Decarbonization Officers (Decarbonization Officers).
- Identify City agencies responsible for “cumulatively contributing to more than 90% of the GHG [greenhouse gas] emissions from City stationary assets or as critical to meeting the City’s emission reduction mandates” and require them to identify Decarbonization Officers.
- Create and publish an Implementation Action Plan (Action Plan).
- Establish agency emissions reduction targets.
- Report on required emissions reduction progress.

Decarbonization Officers

According to DCAS, the Decarbonization Officers at each affected agency bear the responsibility for ensuring that their agency meets its LL97 goals and provide support to the agencies in meeting these goals.

DCAS identified 11 City agencies that need a Decarbonization Officer, stating that each agency listed cumulatively contributes to more than 90% of emissions from City stationary assets or was identified as “critical” to meeting emissions reduction targets. Although these 11 agencies have the most significant emissions, their stationary assets’ (e.g., buildings) emissions did not cumulatively account for more than 90% of the greenhouse gas emissions as required by EO 89, accounting for 85–86% in 2006 and 2019 through 2022.

Additionally, between July 2022 and June 2024, only seven of the 11 agencies identified someone to fill their Decarbonization Officer positions. The remaining four agencies had not filled

these positions as of October 2024—almost 3 years after the required effective date. DCAS also did not appoint a City Chief Decarbonization Officer until February 2024. As DCAS itself explained, “The Agency Chief Decarbonization Officer role is intended to position energy efficiency and decarbonization planning as a priority in the highest levels of agency decision-making and daily operations.” Leaving unfilled a position created to embed an initiative into executive decision-making and daily operations increases the risk that the initiative will lack sustained leadership attention, clear accountability, coordinated implementation, and reliable performance monitoring and thus may have impeded the agencies’ abilities to achieve their carbon emission reduction targets.

DCAS officials responded to our preliminary findings that, while the 11 agencies did not meet the 90% cumulative total, they were selected due to their criticality in meeting the emissions mandates. However, the Action Plan explicitly states that the listed agencies would appoint Decarbonization Officers “within each of the individual agencies that cumulatively contribute to more than 90% of GHG emissions from City stationary assets, as well as agencies identified as critical to meeting the City’s emissions reduction targets” and in its June 2024 report, *Powering Change*, DCAS stated that agency selection was based solely on emissions. DCAS added that it will continue to review opportunities to place Decarbonization Officers in new agencies based on certain factors.

Agency Emissions Reduction Targets

DCAS’ Division of Energy Management (Energy Management), in consultation with all City agencies, offices, and other entities covered under LL97, was required, no later than December 31, 2021, to establish emissions reduction targets for each City agency, office, and entity and publish a report of these targets.

When we requested a list of which of the City’s 158 agencies, offices, and entities were covered by LL97, DCAS could not provide one. Although the Action Plan reported that it had evaluated the assets of 24 agencies, it had allocated emissions reduction targets to only 19 of those. According to the Action Plan, the 24 agencies were evaluated because they account for “the large majority of energy consumption within buildings.” DCAS officials stated the other five agencies did not have LL97 emissions reduction targets because their collective modeled emissions reductions had a minimal impact on the plan, and setting targets for these agencies was not deemed actionable. However, EO 89 gives DCAS such discretion, requiring them to set emissions reduction targets for covered entities no later than December 31, 2021. While this deviation may have been justified, DCAS did not provide documentation to support these decisions, nor communicate the rationale in its Action Plan, limiting transparency and accountability.

The Action Plan indicates that its Appendix includes the full listing of City agencies in the Action Plan. However, only the 19 agencies with specific emissions targets were listed in the Appendix. The remaining City agencies are combined as “other agencies” in the Appendix.

Reporting Agency Greenhouse Gas Reduction Progress

Beginning in calendar year 2022, DCAS must annually report on each agency's emissions reduction progress on the City's website. This information is meant to help all stakeholders, including agency heads and the public, understand and hold the City and agencies accountable for progress toward agency and City targets.

However, DCAS published only the 2021–2024 progress of the 19 agencies with target emissions reductions on its website. While this deviation from the Executive Order's requirements—which stipulate each covered agency's progress to be reported—may be justified, DCAS never publicly identified the agencies required to comply or its rationale for not meeting the requirements, limiting transparency and accountability. Moreover, we were advised the report for 2023 would be published during or before November 2024. While not explicitly stated, the EO requires reporting each calendar year. As this initiative is listed in the Action Plan as an effort to enhance transparency, the failure to share information on a timely basis also decreases transparency.

Recommendations

1. Ensure Decarbonization Officers are identified in accordance with EO 89 and that they carry out their duties as specified in the Action Plan. Provide guidance for reducing emissions to agencies without Decarbonization Officers.
2. Identify agencies required to comply with EO 89, comply with the provisions related to target setting and reporting on progress for those agencies, or provide a rationale for non-compliance.

Implementation Action Plan Progress

The Action Plan includes emissions reductions mandates as well as emissions reduction commitments. Mandates are codified by law, and commitments are policies described in published plans or mayoral announcements.

We found the documentation provided to support the baseline data was insufficient, a lack of consistency in identifying assets covered by EO 89 requirements, delays in solar projects that resulted in DCAS not meeting its Action Plan goals, and a lack of analysis of intended cost and energy savings for energy-efficiency projects.

Mandated Emissions Reductions

City Government Operations Emissions Reduction

LL97 mandated City government operations to reduce emissions by at least 40% by 2025 and 50% by 2030, relative to such emissions for 2006. LL97 defines City government operations as “operations, facilities, and other assets that are owned or leased by the city for which the city pays all or part of the annual energy bills.” DCAS reported that, as of June 2023, the City’s greenhouse gas emissions had been reduced by 948,304 metric tons of carbon dioxide equivalent (MTCO₂e) relative to the 2006 baseline of 3,667,361 MTCO₂e. DCAS reported in the Action Plan that the City had achieved a 23% reduction in overall City government operations in 2019 from the 2006 baseline.

We requested and received supporting data and documents for the 2019 emissions status for 19 agencies and commodities such as steam, electricity, and natural gas, but no detailed asset-level breakdown data. We also requested the data for the 2006 emissions baseline, but DCAS provided only the aggregated agency data for 19 agencies. When asked for a detailed asset-level data breakdown for the base year, the Mayor’s Office of Climate and Environmental Justice officials responded they did not have the information.

Based on the data provided by DCAS in January 2025, greenhouse gas emissions from City government operations had decreased by 24.48% in 2019 and by 25.86% in 2023 compared to the 2006 baseline. At the December 2023 City Council hearing, DCAS officials claimed that the City is “outpacing decarbonization across all sectors and industries.” On March 12, 2024, DCAS indicated the City would achieve the 40% emissions reduction target by 2027.

In its 2022 and 2024 reports, DCAS reported that City government operations emissions:

- Had increased 5% from 2,748,407 MTCO₂e in 2021 to 2,889,280 MTCO₂e in 2022.
- Had decreased from 3,639,211 in 2006 to 2,523,727, or 30.65% as of the end of 2024.

In 5 years, DCAS had thus reduced emissions by 6.52% and hoped to meet its 2025 target by 2027. However, this would require DCAS to reduce emissions an additional 9.35% in 3 years. Given the significant goal, DCAS’ accountability would be strengthened by baseline and supporting documentation that were clearly documented and made available for audit and independent verification.

Committed Emissions Reductions

DCAS’ Action Plan also included commitments to achieve emissions reductions. The Action Plan included the following commitments to address LL97 and EO 89 requirements to be completed by 2025:

- Energy consumption reduction of 20% for City buildings
- 100MW of solar on City assets

- Reduce fleet fossil fuel consumption by 50%
- Emissions reductions of 40%

City government operations include stationary and non-stationary assets. Stationary assets include buildings and assets such as streetlights, traffic signals, wastewater treatment, water supply, and solid waste treatment plants. Non-stationary assets include on-road transportation, marine transportation, and aviation.

Stationary Asset Emissions

CITY BUILDING ENERGY CONSUMPTION

The Action Plan commits to a 20% reduction in energy consumption for City buildings from the 2006 baseline by 2025. Reflecting feasibility and cost considerations, DCAS extended the time frame and plans to reach the goal by 2030. DCAS reported that the City had already reduced its energy consumption by about 8% by 2023 (based on a 5-year average from 2007 to 2011) and intends to reduce it by another 12% by 2030. However, according to data from the Mayor's Management Report, the total amount of energy purchased by the City has not decreased, with 2025 total electricity purchases increasing to 3.9 billion kilowatt hours from 3.7 billion kilowatt hours in 2021, and total energy purchased increasing from 28 trillion British thermal units in 2021 to 28.5 British thermal units in 2025.

The Citywide heat electrification initiative is expected to help achieve a 20% energy consumption reduction over an extended period. The initiative aims to complete building heating system electrification projects in City buildings and steadily ramp up to a pace of 2% of City building square footage per year by 2030. The Action Plan indicated that the City would initiate the first set of projects at the start of 2023 so that those projects produce full-year emissions reductions by the beginning of 2026.

As of the most recent 2024 report, DCAS has not published a detailed public listing of individual electrification projects or total electrified square footage. While DCAS had indicated project-level tracking is occurring internally and would be incorporated into future EO 89 emissions reduction progress reports, it has not yet reported this information publicly.

The City has also completed only partial electrification projects and expects the first full electrification projects to be completed in 2027—the percentage of buildings partially or fully electrified as of June 2024 was less than 1% of total building square footage. While internal tracking is critical, so is the transparency and accountability that could be provided by public project-level tracking.

LEASED PROPERTIES

LL97 makes it clear that the City treats leased facilities as part of its own reduction commitments. The City has thus committed to count energy use and emissions from leased spaces in its Citywide government baseline and progress tracking. However, this is not being done consistently and completely. Moreover, data reliability has been a long-standing issue. Most

recently, a 2023 report by the City Comptroller found data integrity issues with DCAS' energy usage database, including with reported ownership status.

For instance, one of the sampled City agencies reported that it pays some of the utility bills for three properties it occupies directly to the utility providers, and the landlord pays for one per the terms of the lease. When DCAS was asked about whether these properties were included in its data, it responded that a few stationary assets/facilities that use utility energy paid for directly by the agency are not included in the database. DCAS explained that, in this case, the first property was not covered in the inventory, although, based on EO 89 and the Action Plan, it should have been included for baseline and reporting purposes. The second property was included, and the third property was included under a different address. Auditors verified the information provided for the last two properties, and, for the second property, noted that a floor occupied by the agency but where the landlord paid the utility bill was not included in the list of covered utility accounts maintained by DCAS. DCAS officials stated that the payments made by the landlord are not recorded in the database and that it is rare for the owner of a leased building to pay the utility expenses.

This lack of consistency and completeness, combined with the inability or unwillingness to share underlying data on baselines and reported emissions, undermines accountability and raises questions about the accuracy of the data that is being reported.

SOLAR INSTALLATIONS

The Action Plan set a goal of 100 MW of solar energy production by 2025, which was subsequently codified in LL99 of 2024, extending the timeline to 100 MW by September 1, 2030 and 150 MW by December 31, 2035. The solar investment is meant to reduce emissions by 20 MTCO₂e between 2022 and 2025. We found, and DCAS acknowledged, that its solar projects are not on track to meet the established goals, and it was not clear who was responsible for tracking energy and cost savings.

Photovoltaic technologies (e.g., solar panels) convert energy absorbed from sunlight into electrical energy. In 2016, the City enacted LL24 regarding the installation of solar systems on buildings, which requires DCAS to bi-annually report on the condition of building roofs, potential solar systems that could be installed, potential energy generated annually, and the estimated amount of greenhouse gas emissions reduced or avoided annually.

DCAS issued the annual reports identifying the properties with complete solar system installations and the respective estimated wattage generated, the sites with installations in process, and those identified as solar-ready with the estimated output capacity. Between 2016 and 2022, there were fewer solar-ready than non-solar-ready City buildings than listed in previous reports. The 2024 report saw an uptick of 90 solar-ready sites from the 2022 report. LL 24 reports include the estimated emissions reduction at the project level; however, the actual project or City government-wide emissions reduction is not included. DCAS officials responded that actual emissions reductions at the City government level are incorporated into the City's emissions inventory.

As of 2014, the City had installed 0.7 MW of solar power on the roofs of City-owned buildings, with 1.9 MW under construction. In 2024, DCAS officials stated that 24 MW of solar energy was being generated citywide. In 2016, there were 53 municipal properties with solar power generators and 88 sites in progress; by 2024, there were 156 solar-powered municipal sites with 165 sites in progress—an increase of 103 installations in the 8-year period. In the 2025 Mayor's Management Report, the City reported that it had installed 31.3 MW of solar capacity, which included the completion of solar installations atop 104 City schools.

Of their 156 renewable energy sites in development as of November 2024, 150 sites are expected to be completed between 2025 and 2030. These sites are expected to generate 44.76 MW and have the following completion statuses:

- 74 sites had estimated completion dates by June 30, 2025
- 56 had estimated completion dates by June 30, 2026
- 16 had estimated completion dates by June 30, 2027
- 4 are planned to be completed after 2027 (but no later than 2030)
- 6 did not have an estimated completion year

Additionally, 40 in-development sites are included in existing contracts between DCAS and solar contractors. Two of these sites were determined not to be solar ready in the 2024 LL24 report.

We observed seven of the completed solar installations at three City agencies where the solar systems appeared to be in working order. Agency officials at two agencies stated the agencies don't track or calculate any energy or cost savings achieved. They also stated they were unaware of the savings generated by these projects and stated that only DCAS knew this information because they managed the projects. We found that DCAS does release some information as part of its solar readiness report and releases an open data set with relevant information every 2 years as required. The report includes information on completed installations, including estimated annual energy savings.

We also noted that one of the sites visited had solar panels installed around 2012 or 2013. Officials inferred that technology has changed so much in the past 12 years that it could be more effective in generating, storing, and selling power if older solar installations were updated with current technology.

DCAS officials have publicly stated that the commitment will be missed for several reasons, such as long equipment lead times caused by the COVID-19 pandemic that disrupted global supply chains and budgetary constraints delaying active and pipeline projects. Because it became evident that the City would not meet its commitment to install 100 MW of solar systems by 2025, LL99 of 2024 was enacted to extend the deadline by more than 5 years, to September 1, 2030.

In one of its LL24 reports, DCAS also stated that it "has also worked closely with agency partners to increase their capacity and willingness to install solar at properties that they operate," citing training, technical support, and sharing of best practices to build internal champions. While this is

admirable, additional outreach might help make agencies aware of publicly available information, provide additional information relevant to the agency such as actual energy and cost savings achieved, and would solicit additional feedback.

OTHER EMISSIONS REDUCTION AND ENERGY EFFICIENCY PROJECTS

DCAS' Division of Energy Management works with agencies to meet the City's greenhouse gas emissions reduction and energy mandates and commitments by providing myriad services, including funding energy projects and programs, providing energy-efficient operations and maintenance support, and contracting resources for energy projects and programs. However, we found DCAS has not maintained accurate/complete records of projects it funded or projects included in the emissions reduction effort and that it does not verify projects meet their estimated cost savings.

Energy Management provides capital and expense funding through two competitive funding programs: the Accelerated Conservation and Efficiency (ACE) and the Expenses for Conservation and Efficiency Leadership (ExCEL) programs. Energy Management officials review and approve agency projects for these programs.

ACE funds agency-implemented capital projects that can reduce greenhouse gas emissions to achieve LL97 goals and evaluate project proposals based on criteria such as expected emissions reduction, energy usage savings, energy cost savings, resiliency, equity, and other measurable benefits to the City.

ExCEL provides funding on a per-fiscal-year basis for the planning and execution of energy efficiency, emissions reduction, and sustainability projects, and supports City agency personnel through the purchase of tools, communication, and outreach materials. Energy Management uses the *System for Performance Analysis, Reporting, and Knowledge* platform to track projects.

To determine whether projects were prioritized based on factors such as expected emissions reduction, energy usage savings, energy cost savings, resiliency, equity, and other measurable benefits to the City, we selected a judgmental sample of 23 projects (10 completed, eight active, and five pipeline) from DCAS' lists of projects located at four agencies. Although DCAS provided some documentation, we received no documentary evidence of DCAS' project application review and approval process to ensure projects were adequately prioritized.

DCAS officials provided a list from Salesforce of 1,567 Energy Management projects that were active and, in the pipeline, as of April 2024, and a list of 2,112 Energy Management projects completed since 2020. From the two lists, we selected a judgmental sample of four agencies to review. We determined that almost half of the projects that were active and/or in the pipeline were located on the properties of four agencies, and most of the completed projects were also located on the properties of the four agencies. We also found differences between the lists of projects maintained by DCAS and the list maintained by the agencies. Some of these differences were due to grouping projects, and/or the agency's list did not include projects that they did not manage directly. For example, an agency stated a selected project was not completed at the location on DCAS' project list, but instead was at another location. For that project, DCAS

provided only the application and no other documentation supporting that the project was actually approved and completed.

We also determined the information in Salesforce was not updated to reflect the current information and project status for several projects. After accounting for the differences, we found 156 projects missing from the DCAS list.

DCAS acknowledged the discrepancy between its and the agencies' lists for 35 projects and stated that, upon review, Salesforce contained records for the other 120 projects.

Of the 35 projects, DCAS stated:

- For 13, there were no project records in Salesforce because Salesforce did not track non-technical projects before 2022.
- Nine were not in Salesforce because DCAS did not fund the project.
- DCAS will update Salesforce for the remaining 13 projects as necessary.

Of the 120 projects DCAS confirmed were in Salesforce:

- 102 did not have the same project cost information as recorded in the agencies' list.
- 28 did not match the information on the agencies' project list. In fact, 16 of the 28 project records were not even completed in the same year as the ones in the agencies' list.

We met with officials at the four agencies to review the initial application process from each agency's point of view, observe project work completed, and determine whether DCAS performed an analysis to verify energy savings. We visited five project locations to observe completed project work. Agency officials indicated that there were energy savings at four of the five project locations.

One agency stated that it does not conduct the analysis to verify energy savings for ACE and ExCEL projects and that DCAS would be responsible for conducting that analysis. Although the agency produces more building emissions than any other City agency, neither the agency nor DCAS has conducted an analysis to verify that the expected energy cost savings were achieved.

Of the 23 sampled projects, such an analysis was completed for only one, and the results were negative energy savings—more greenhouse gas emissions after project completion.

DCAS lacks the documentation of an analysis, where applicable, to confirm that projects are actually achieving their intended savings. According to DCAS, it has focused on delivering projects to reduce emissions and increase energy efficiency to meet the mandates. However, due to resource constraints, it has not been able to conduct analysis for the majority of the 14,000+ energy conservation measures completed over the past decade. In response to our preliminary findings, DCAS officials advised they were finalizing a procurement for technical consulting services, which will increase the amount of analysis DCAS conducts in the future.

Non-Stationary Asset Emissions

Based on DCAS' asset-level data, from 2019 to 2023, the overall emissions of transportation assets had decreased 10%. We noted that the emissions of transportation assets from three of the four sampled agencies decreased, and the fourth agency's total non-stationary assets emissions increased 48%.

FLEET MANAGEMENT

Greenhouse gas emissions from transportation assets include emissions from on-road vehicles, marine vessels, helicopters, and on-road vehicle air conditioning system leaks. DCAS reported in its Action Plan that the 2006 baseline shows that the City's fleet of on-road vehicles produced 9% of the City government operations' emissions. In 2019, 2021, and 2022, it produced 11%, 11%, and 10%, respectively.

DCAS' Fleet Management reached the goal of reducing its fleet's fossil fuel consumption by 50% by 2025. By June 2024, Fleet Management had placed 9,433 clean energy vehicles into service and changed the fuel from fossil diesel to renewable diesel for about 11,000 vehicles, reporting in October 2024 that it had fully transitioned its fleet of heavy duty and off-road vehicles to renewable diesel.

CITY FLEET FOSSIL FUEL USAGE

In fiscal year 2006, City agencies did not use any renewable fuel, consuming 29.6 million gallons of fossil fuel, excluding marine and aviation. According to DCAS, the lack of renewable diesel suppliers on the East Coast delayed the transition from regular diesel to renewable diesel until September 2023. City agencies consumed 14.6 million gallons of renewable diesel and 9.6 million gallons of fossil fuel, excluding marine and aviation, from September 2023 to August 2024. Renewable diesel emits 60% less greenhouse gas compared with regular diesel. By June 2024, the City's fleet included 9,433 clean energy vehicles. DCAS reported that in the 1-year period from September 2023 to August 2024, the City reached the goal of fleet fossil fuel consumption reduction of 50%.

We reviewed invoices from selected agencies to confirm they purchased renewable diesel. The agencies' invoices agreed with the DCAS records of volume (number of gallons purchased), date, and fuel types.

We also requested non-renewable fuel invoices, fuel purchases, and delivery records from sampled agencies to confirm the non-renewable fuel usage reduction. Agencies' non-renewable fuel consumption decreased from fiscal year 2020 to fiscal year 2023.

MARINE AND AVIATION

The Action Plan defines transportation emissions as CO₂e emissions from gasoline, ethanol, diesel, biodiesel, electricity, and fuel from the City's on-road transportation (municipal vehicle fleet), marine transportation, and aviation. Marine and aviation fuel usage accounts for about 18% of the City's transportation fuel consumption, and initiatives have been taken to reduce emissions.

DCAS' Procurement procures biodiesel for marine vehicles and jet fuel for the City's aviation users. Since November 2023, DCAS, along with other agencies, began testing renewable diesel on the Staten Island Ferry and announced that renewable diesel would be coming to both the Staten Island Ferry and the NYC Ferry (managed by the NYC Economic Development Corporation), even though sustainable marine was available before October 2024 in the United States. On June 17, 2025, DCAS and the NYC Department of Transportation (DOT) announced the first barge delivery of several hundred thousand gallons of renewable diesel to Staten Island. DCAS noted that, with the barge contract, renewable diesel had become the primary fuel for all DOT ferry and vessel operations. NYC DOT estimated that the switch would cut the Staten Island Ferry's emissions by about 60%, and similar announcements were made related to the NYC Ferry.

However, Fleet Management didn't include the emissions from marine and aviation vehicles in its reduction goal. While Energy Management included marine and aviation emissions in its Action Plan and in its EO 89 progress report under the DCAS Fleet category, it is difficult to see the impact of these initiatives on emissions because this information is not broken out.

CITY FLEET TRACKING AND REPORTING REQUIREMENTS

EO 41 of 2019, EO 53 of 2020, and EO 90 of 2021 set requirements to make the New York City Fleet more sustainable and efficient. DCAS was directly ordered to act in 14 of the sections in the executive orders. We found DCAS was not fully compliant with six of the 14 sections of the three executive orders.

EO 41 requires DCAS and the Mayor's Office of Climate and Environmental Justice to issue a report and update to the Clean Fleet Plan that was published in 2015 every 2 years, with the first such report and update required by January 1, 2020. DCAS issued the Clean Fleet Plan in 2015 but didn't issue a report and update by January 1, 2020. DCAS responded that this report was published during the COVID-19 pandemic. However, the pandemic should not have affected it, as the public health emergency started March 7, 2020—after the January 2020 due date. DCAS also updated the Clean Fleet Plan in September 2021 and in May 2024, which did not comply with the requirement for a plan update every 2 years.

EO 53 also required DCAS to publish the first Clean Fleet Transition Plan by January 1, 2021 and update it every 2 years. DCAS did not publish the first Clean Fleet Transition Plan until fall 2022. To meet the update requirement of every 2 years, there should have been updates on January 1, 2023 and January 1, 2025. However, there has been only one update since the initial plan in May 2024.

EO 41 also required the installation of telematics systems (e.g., GPS and on-board diagnostics) on all on-road City vehicles, including long-term rentals, by June 30, 2019. But, as of June 30, 2021, DCAS had tracked only 11,000 fleet vehicles. DCAS should have implemented telematics, mapping, and analytics for all 26,520 vehicles consisting of 25,348 City on-road fleet units and 1,172 long-term rentals. As of June 30, 2024, DCAS reported that the City fleet had 28,706 vehicles and that it had installed live telematics on all on-road City vehicles managed by the Fleet Office of Real Time Tracking.

EO 90 required the City to accelerate its adoption of an electric vehicle fleet for NYC senior executives by June 30, 2023, and end unnecessary SUV usage. In December 2023, Fleet Management identified 126 eligible vehicles at affected agencies. Of these, 88 are compliant as electric vehicles and 16 are exempt as emergency or law enforcement units, for a compliance rate of 83% (22 vehicles were not in compliance). As of February 2025, DCAS stated there was 99% compliance with 124 executives in electric vehicles; the two remaining executives operate in relatively new hybrids that will be replaced with electric vehicles when their current vehicles are older.

Improved tracking of progress with executive order requirements would provide DCAS with a better chance of meeting those requirements and addressing areas for improvement, while consistent reporting would improve transparency and accountability.

Recommendations

3. Retain City emissions data and documents to support the achievement of emissions reductions reported and provide such information when requested to support accountability.
4. Include all energy usage and carbon emissions in the City's emissions calculations; keep an accurate list of assets, energy accounts, and usage records; and update these lists and records in a timely fashion.
5. Create a plan for City building heat electrification to achieve 20% energy consumption by 2030 and provide public reporting of the projects within that plan.
6. Prepare and maintain documentation that can be used to verify the reported annual emissions reductions and any future reductions reported to the public or other government officials.
7. Engage with other City or State agencies or authorities to identify City buildings that can install or upgrade solar panels and assist financially and logistically with obtaining the equipment.
8. Calculate and report the actual MW output and the MTCO₂e reduction from solar system installations.
9. Document the project review and approval process to ensure funds are being prioritized based on the project's specific requirements.
10. Perform and document analysis to ensure that projects are actually achieving the expected energy cost savings and emissions reductions.
11. Develop procedures and a review process to ensure the tracking of all projects, as well as the accuracy and completeness of the information.

12. Explore and document the results of identifying more affordable sources of renewable diesel fuel closer to the City, including obstacles to obtaining renewable diesel fuel and how they will be mitigated.
13. Monitor use of marine and aviation fuel, including working with agencies to develop a plan to purchase sustainable fuels for marine and aviation. Ensure divisions consistently report City fleet emissions for marine and aviation uses.
14. Ensure compliance with EO 41, EO 53, and EO 90 requirements, such as downsizing the City fleet, right-sizing vehicles, adopting electric vehicles, and updating the Clean Fleet Plan and Clean Fleet Transition Plan every 2 years as required.

Audit Objective, Scope, and Methodology

The objectives of our audit were to determine whether DCAS has taken steps to achieve compliance with the Action Plan by the mandated and commitment time frames. We also determined whether DCAS adhered to the related mayoral Executive Orders to achieve compliance with LL97. The audit covered the period from November 2019 through September 2025.

To accomplish these audit objectives and assess the relevant internal controls, we reviewed laws and executive orders; interviewed DCAS and selected City agencies officials; reviewed documents such as asset lists, fuel invoices, project records, receiving reports, and procedure manuals; and analyzed fuel usage and emissions data. We also visited five non-solar project sites and seven solar project sites.

We used a non-statistical sampling approach to provide conclusions on our audit objectives and to test internal controls and compliance. We selected judgmental and random samples. However, we used a non-statistical sampling approach for our tests, and we cannot project the results to the respective populations, even for random samples. Our samples, which are discussed in detail in the body of our report, include:

- A judgmental sample of four of 19 agencies to conduct interviews with agency officials, review documents, perform data analysis, and conduct site visits. The four agencies were selected based on their roles in the City's emissions reduction, buildings' gross square footage, emissions amounts, and emissions category.
- A judgmental sample of nine of 155 completed solar system installations based on whether the installations were in working order.
- A judgmental sample of 10 of 1,409 completed projects at the four selected agencies, selected based on project type, location, and funding amount, to verify location and status.
- A judgmental sample of 13 of 777 active/pipeline projects at the four selected agencies, selected based on project type, location, and funding amount, to verify location and status.
- A judgmental sample of non-renewable fuel purchase transactions on 56 calendar days, from July 2019 through June 2023, to determine whether non-renewable fuel purchases decreased for selected agencies, selected based on decreases in non-renewable fuel purchases and availability of corroborating evidence for those decreases.
- A random sample of five of 430 renewable diesel invoices from DOT between September 2023 and August 2024, to verify the purchases.

- A random sample of 10 of 5,196 renewable diesel invoices from the New York City Department of Sanitation between September 2023 and August 2024, to verify the purchases.

We obtained data from the System for Performance Analysis, Reporting, and Knowledge. We assessed the reliability of that data by reviewing existing information, interviewing officials knowledgeable about the system, performing electronic testing, and tracing data to and from source data. We determined that the data from the system was sufficiently reliable for the purposes of this report. Certain other data in our report was used to provide background information. The data we used for this purpose was obtained from the best available sources and identified in the report. Generally accepted government auditing standards do not require us to complete a data reliability assessment for data used for this purpose.

Statutory Requirements

Authority

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

We conducted our performance audit in accordance with generally accepted government auditing standards. Those 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 provides a reasonable basis for our findings and conclusions based on our audit objectives.

As is our practice, we notify agency officials at the outset of each audit that we will be requesting a representation letter in which agency management provides assurances, to the best of their 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 the New York City Mayor's Office of Operations have informed us 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 agency officials that all relevant information was provided to us during the audit.

Reporting Requirements

We provided a draft copy of this report to DCAS officials for their review and we considered their comments in preparing this final report. Their comments are attached in their entirety at the end of this final report. In response to our draft report, DCAS officials stated that they are confident that the goal of 40% by 2027 will be met. They disagreed with many assertions in the report regarding deadlines not met, missed documentation, and other items, but acknowledged "that additional progress is needed to further reduce carbon emissions and we remain committed to this mission." We encourage DCAS to use the recommendations in our report to assist them in meeting program goals. Our responses to certain DCAS comments are attached as State Comptroller's Comments.

Within 180 days after final release of this report, we request that the Commissioner of the Department of Citywide Administrative Services report to the State Comptroller, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

DCAS Response and State Comptroller's Comments



Yume Kitasei
Commissioner

April 30, 2026

Carmen Maldonado
Audit Director
Office of the State Comptroller
59 Maiden Lane, 21st Floor
New York, NY 10038

Re: Response to Draft Report – New York City Department of Citywide Administrative Services’ Actions to Reduce Carbon Emissions From City Government Operations #2023-N-7

Thank you for sharing the draft report for the State Comptroller’s audit on the Department of Citywide Administrative Services’ (“DCAS”) Actions to reduce Carbon Emissions from City Government Operations 2023-N-7.

At the inception of this audit (October 2023), DCAS informed the Office of the State Comptroller (“OSC”) that it was premature to conduct an audit on DCAS’ emissions reduction strategy beginning two years before the city had reached the 2025 target deadline; the city does not have 2025 results as of today. Data reporting the FY25 GHG emissions is not scheduled to be published until later this year, undermining the ability to properly evaluate Local Law 97 progress and compliance.

That said, DCAS would like to reaffirm that the city continues to lead by example in advancing our climate agenda. **City government operations are on track to comply with the ambitious goals of Local Law 97 by surpassing a 50% reduction in GHG emissions ahead of the 2030 deadline.**

The DCAS Division of Energy Management is responsible for managing the city’s Heat, Light, and Power (HLP) budget and leading efforts to reduce greenhouse gas (GHG) emissions from government operations, particularly following the enactment of Local Law 97 of 2019. To advance this objective, DCAS and the city have implemented a range of strategies aimed at transforming government operations and aligning them with the city’s climate goals. A central focus of these efforts is improving energy performance in buildings, which account for more than 67 percent of citywide GHG emissions. The city has prioritized leading by example in its own facilities.

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Since 2014, DCAS has invested over \$1.4 billion in more than 6,400 energy projects and 17,800 energy conservation measures across 2,500 buildings. These initiatives have yielded measurable results: as of FY24, citywide GHG emissions have declined by 31 percent from the FY06 baseline, and building energy consumption has decreased by 16 percent from the FY06–10 average.

As the city has publicly acknowledged, we expect to reach a 40% reduction in total emissions from government operations in 2027, two years behind the 2025 target set by Local Law 97. This is primarily due to factors beyond our control: the closure of the Indian Point facility made the electricity grid serving New York City significantly more carbon intensive, the COVID pandemic led to supply chain disruptions that are still ongoing, and budget constraints affecting the city have impacted hiring and project delivery. However, despite these challenges, DCAS continues to accelerate our completion of energy conservation projects and remains on track for the 2030 target.

State Comptroller's Comment – DCAS cites the closing of Indian Point as a factor for not meeting the goal. However, the Indian Point closure was negotiated in January 2017, while LL97 was enacted in April 2019. As the shutdown decision was announced 2 years before LL97 was enacted, this was something DCAS should have considered in its plans.

Key aspects of this comprehensive strategy for stationary assets include:

- The deployment of solar photovoltaic capacity on city-owned assets, with 33.5MW installed to date,
- Scaling cost-effective measures, such as direct-install lighting in schools, which has led to nearly 400 upgrades completed,
- Deep energy retrofits to reduce energy consumption at large facilities,
- Electrifying buildings, in particular schools, with 40 schools in progress for full electrification,
- Reducing emissions from water infrastructure,
- Procuring large-scale renewables, which will deliver 100% clean electricity for city government operations, and
- Building capacity and accountability for decarbonization into the structure of government.

State Comptroller's Comment – While it is important to celebrate success, it is also important to recognize that improvements are needed. The City did not achieve a 40% reduction in annual emissions by 2025. It also did not meet other milestones such as expanding solar installations on City properties to generate 100 MW of solar power by 2025. The MW of solar power installed to April 2026 was 33.5 MW.

DCAS also appreciates the audit's recognition of the city fleet's reduction of 50% of fossil fuel use and achievement of the core goals of the NYC Clean Fleet Plan, first published in 2015. DCAS remains focused on fleet sustainability and is launching efforts to achieve 80x35, the next major goal in the plan.

The Executive Orders that guide the fleet sustainability program were all originally proposed and prepared by DCAS, and DCAS remains steadfastly committed to implementing all of them. The goal of these executive orders is to support the 50x25 goal, which was achieved.

Under EO90, non-emergency executives are now all in electric vehicles (EVs), a first that we know of in the nation. The latest Clean Fleet Transition Update report with US DOT Volpe was published in April 2026. DCAS tracks all fleet vehicles with telematics, except NYPD, as outlined in EO41. DCAS is currently expanding the renewable diesel program to additional agencies that operate vessels and will

monitor vessel and aviation emissions along with vehicles, as is already done in the public GHG reporting. DCAS is the first organization east of the Rocky Mountains to transition fully to renewable diesel.

Each of the DCAS's commitments and strategies undertaken serve as tools in the toolkit of decarbonizing city government operations to meet the overarching target under Local Law 97. DCAS has continued to refine its approach by developing and optimizing new tools and strategies over time through continuous optimization. Meanwhile, the landscape has evolved dramatically since the passage of Local Law 97 in 2019, and DCAS remains committed and continues to adapt to new challenges and circumstances.

Many of the findings and recommendations in this report relate to the Local Law 97 Implementation Action Plan (IAP), which resulted from Executive Order 89. The IAP was a planning document that DCAS used to inform our approach for designing emission reduction opportunities—it did not set “mandated goals,” but outlined strategies the city could adopt to help meet its aggressive targets.

State Comptroller's Comment – Our report did not state the Implementation Action Plan (IAP) set mandated goals. However, the IAP explicitly states that it is based on two mandates that are statutory and six commitments that are based on City policy.

The IAP was a useful planning document, and it also served to inform the public of the city's approach to decarbonization, however, it should not be interpreted as a binding document, particularly in the ever-evolving field of climate and energy policy.

State Comptroller's Comment – The IAP was required by EO 89 by December 31, 2021. The letter from the then-Commissioner states, “This Local Law 97 Implementation Action Plan offers a clear roadmap for how we will achieve these ambitious goals in tandem with the City's other emissions reduction and energy mandates and commitment.” It is thus the action plan for implementation of City law and policy.

We have closely reviewed this report, and DCAS does not agree with many assertions, for example, those regarding “missed documentation, missed reporting deadlines, inconsistent metrics, and unclear guidance, or that DCAS ever “revised” the goals set forth by Local Law 97. While the agency does not agree with all of the State's recommendations, we acknowledge that additional progress is needed to further reduce carbon emissions and we remain committed to this mission.

As such, we would like to highlight several areas of concern for your consideration and request that certain findings be revisited prior to issuance of the final report.

DCAS would also like to address the following:

Finding: Agency Chief Decarbonization Officers

OSC: “DCAS identified 11 City agencies that need a Decarbonization Officer, stating that each agency listed cumulatively contributes to more than 90% of emissions from City stationary assets or was identified as “critical” to meeting emissions reduction targets. Although these 11 agencies have the most significant emissions, their stationary assets’ (e.g., buildings) emissions did not cumulatively account for more than 90% of the greenhouse gas emissions as required by EO 89, accounting for 85–86% in 2006 and 2019 through 2022.... DCAS also did not appoint a City Chief

Decarbonization Officer until February 2024.”

DCAS Response: The 11 agencies DCAS identified to receive ACDOs cumulatively represented 92% of emissions from stationary assets in reporting year FY24. Nine (9) of the Agency Chief Decarbonization Officer (ACDOs) have been placed, with others are in the recruitment process for the position (DCLA and Parks). Even assuming some variance in this percentage from year-to-year fluctuations, EO89 explicitly provides discretion to the City Chief Decarbonization Officer (“CCDO”) to appoint ACDOs at “agencies identified by the CCDO... as critical to meeting the City’s emissions reduction mandates.” DCAS is, therefore, fully in compliance with Section 1 of EO89.

State Comptroller’s Comment – EO 89 states that “The agencies identified as cumulatively contributing to more than 90% of GHG emissions from City stationary assets or critical to meeting the City’s emission mandates will identify an Agency Chief Decarbonization Officer (“ACDO”).” DCAS states that the agencies identified represent 92% of emissions from stationary assets in fiscal year 2024 (ended June 30, 2024). However, this contradicts DCAS’ response to our preliminary findings dated July 10, 2024 which states, “The agencies in the IAP do not account for more than 90% of the Stationary Asset Emissions. However, the 11 agencies receiving ACDOs are critical to meeting the City’s emissions reduction mandates as provided in EO89.” EO 89 states that agencies can be selected because they contributed to the 90% or they are critical. These agencies also being critical does not eliminate the need to meet the 90% requirement.

It is important to note that when the mandate was established in 2021, the City of New York was subject to a hiring freeze that remained in effect through the end of 2022. In addition, the Agency Chief Decarbonization Officer civil service title, which is the mechanism required for most agencies to formally hire and appoint personnel, was not approved by the State and formally established until November 2022. Consequently, agencies did not have the operational ability to begin the formal recruitment and hiring process for Decarbonization Officers until CY23 and hiring restrictions (including the 2-1 backfill policy) that have been in place since then have further contributed to delays in effectuating the appointments for these positions.

State Comptroller’s Comment – DCAS cites several reasons for the delays in identifying ACDOs for 11 key agencies, including the hiring freeze. However, EO 89 *Increased Accountability and Transparency to Support Climate Change Mitigation Within City Government Operations*, signed December 22, 2021, requires that the selected agencies “identify” an ACDO. It does not require the agencies to hire an ACDO. As EO 89 states, “Whereas, we have a moral, economic, public health, and security imperative to act to protect our planet, fellow human beings, and future generations,” it is surprising that the identification of an ACDO in an expeditious manner did not occur. Moreover, seven of the ACDOs selected were not new hires, but promoted from within the agencies.

DCAS would also like to clarify a misunderstanding regarding the City Chief Decarbonization Officer (“CCDO”) timeline, where auditors had flagged that the CCDO was not appointed until February 2024. Per Section 1 of Executive Order 89, the position was established not through a new hire, but via an immediate title reclassification of the existing City Chief Energy Management Officer. Upon the signing of EO89 in December 2021, the incumbent Chief Energy Management Officer automatically assumed the CCDO title and responsibilities. However, the prior CCDO

departed January 2023, and was later filled in July 2023 when DCAS appointed Deputy Commissioner Sana Barakat as the next CCDO.

State Comptroller's Comment – Report wording was revised based on additional information provided in DCAS' response.

Finding: Agency Emissions Reduction Targets

OSC: *"DCAS did not establish emissions reduction goals for each entity covered by LL97 as required by EO 89. Of the City's 158 agencies, offices, and entities, DCAS evaluated the assets of 24, and allocated LL97 emissions reduction targets to only 19 of those 24. While these 19 agencies accounted for a large percentage of the City's emissions, DCAS was still required to establish targets for all entities covered by LL97, a step that could help the City achieve its emissions goals..."*

"...When we requested a list of which of the City's 158 agencies, offices, and entities were covered by LL97, DCAS could not provide one...."

"...DCAS officials stated the other five agencies did not have LL97 emissions reduction targets because their collective modeled emissions reductions had a minimal impact on the plan, and setting targets for these agencies was not deemed actionable. However, EO 89 gives DCAS such discretion, requiring them to set emissions reduction targets for covered entities no later than December 31, 2021. While this deviation may have been justified, DCAS did not provide documentation to support these decisions, nor communicate the rationale in its Action Plan, limiting transparency and accountability."

DCAS Response: DCAS requests clarification on OSC's statement that DCAS' agency target-setting deviates from EO89, while also acknowledging that "EO 89 gives DCAS such discretion."

DCAS provided the LL97 covered building list of all properties in the city government operations portfolio. LL97 is a portfolio-level mandate that applies to all assets for which the city "pays all or part of the annual energy bills." As such, the list of 158 agencies is not determinative for LL97 compliance.

While all city government operations meeting the LL97 criteria are covered by the law, DCAS annually reports emissions for the largest-emitting agencies, which cumulatively accounted for over 95% of building-related emissions in FY24. These agencies also receive a 2025 emissions target to help manage performance, as per EO89.

DCAS does not exclude GHG emissions data for those agencies without targets; those agencies' emissions are covered in the "Other" category in the Buildings Asset Category. The city is mandated to reduce GHG emissions on a portfolio level, and the annual public reporting show progress in the "Other" category (37% reduction between FY06 and FY24).

State Comptroller's Comment – Although DCAS claims it does not exclude GHG emissions data for agencies without targets, it did not provide the necessary documentation to support its statement.

Finding: Agency Greenhouse Gas Emissions Reduction Progress Reporting

OSC: *“DCAS never identified the agencies required to comply or its rationale for not meeting the requirements, limiting transparency and accountability. Moreover, this report was published about 16 months after the end of each fiscal year, in November of the following year. While not explicitly stated, the EO requires reporting each calendar year. As this initiative is listed in the Action Plan as an effort to enhance transparency, the failure to share information on a timely basis also decreases transparency.”*

DCAS Response: DCAS’ GHG emissions reporting cadence is consistent with standard industry protocols. GHG emissions reporting requires energy generation data provided by the U.S. Energy Information Administration, which is published nearly a year after the previous year’s reporting period. Therefore, by default, GHG emissions reporting for both city government operations and the citywide inventory managed by the Mayor’s Office of Climate and Environmental Justice (“MOCEJ”) occurs on roughly an eighteen-month lag, which is standard to the field (see “Los Angeles Municipal Greenhouse Gas Inventory” [here](#)).

It is appropriate for DCAS to report GHG emissions on a fiscal year basis to maintain consistency with most other citywide performance reporting and is permitted by EO89, as the report acknowledges.

State Comptroller’s Comment – Report wording was revised based on additional information provided in DCAS’ response.

Finding: Aggregated Data for City Government Operations Emissions Reduction

OSC: *“We requested supporting data and documents for the 2019 emissions status, but DCAS provided only the aggregated agency data for 19 agencies and commodities such as steam, electricity, and natural gas, but no detailed asset-level breakdown data. We also requested the data for the 2006 emissions baseline, but DCAS provided only the aggregated agency data for 19 agencies....”*

“...Given the significant goal, DCAS’ accountability would be strengthened by baseline and supporting documentation that were clearly documented and made available for audit and independent verification.”

DCAS Response: It is inaccurate to claim that “for the 2019 emissions status... DCAS provided only the aggregated agency data for 19 agencies and commodities... but no detailed asset-level breakdown data.” DCAS provided asset-level emissions data for Fiscal Year 2019 on January 10, 2025.

State Comptroller’s Comment – Report wording was revised based on additional information provided in DCAS’ response.

The Annual GHG Inventory is calculated and reported by MOCEJ following the Local Government Operations Protocol (LGOP). This protocol requires reporting of sector- and fuel type-level data, which is then aggregated to account for total GHG emissions from city government operations. This was the data provided for the baseline and subsequent reporting years. While the LGOP does not require reporting asset-level emissions data, DCAS did submit asset-level data upon further clarification for FY19 and FY23 as part of its commitment to transparency and to address questions from the auditors.

From a public transparency perspective, DCAS articulated its compliance pathway in the 2024 “Powering Change” report cited elsewhere in the report, which states that “[the] City’s decarbonization plan for government operations incorporates both supply-side purchases of renewable electricity and demand reductions through implementing energy efficiency and clean energy projects are essential to achieve the scale of emissions reductions needed to reach our 50x30 mandate.” The forecast laid out in that report clearly shows how and why the city is on track to achieve the 40% and 50% reduction mandates beginning in FY27. The most recently published GHG forecast included in the Office of Management and Budget 2025 “Climate Budget Report”, also shows this same forecast.

Finding: Stationary Asset Energy Consumption

OSC: *“DCAS reported that the City had already reduced its energy consumption by about 8% by 2023 and intends to reduce it by another 12% by 2030. However, according to data from the Mayor’s Management Report, the total amount of energy purchased by the City has not decreased, with 2025 total electricity purchases increasing to 3.9 billion kilowatt hours from 3.7 billion kilowatt hours in 2021, and total energy purchased increasing from 28 trillion British thermal units in 2021 to 28.5 British thermal units in 2025.”*

DCAS Response: The city has reduced building energy consumption by 16% between FY24 and the FY06-10 average. This is a different metric from what the auditors have cited from the MMR, which is more limited in that it accounts for only energy and electricity purchased for the three specified fuel sources in the report. There is year-to-year variation in energy and electricity consumption, but the overall trend (reported in the annual NYC GHG Inventory and OpenData) is the 16% reduction outlined above.

Finding: Leased Property Data

OSC: *“LL97 makes it clear that the City treats leased facilities as part of its own reduction commitments. The City has thus committed to count energy use and emissions from leased spaces in its Citywide government baseline and progress tracking. However, this is not being done consistently and completely. Moreover, data reliability has been a long-standing issue. Most recently, a 2023 report by the City Comptroller found data integrity issues with DCAS’ energy usage database, including with reported ownership status.”*

DCAS Response: DCAS has a robust process in place for reviewing property data and incorporating new or leased properties into the city’s portfolio of over 12,000 utility accounts and the related greenhouse gas inventory. Only one (1) leased property was identified as missing from the greenhouse gas inventory, making it difficult to determine what corrective action would be needed to address Recommendation #4.

Moreover, this report’s reliance on an older city comptroller audit regarding Local Law 45 of 2015 (LL45) to claim DCAS has “data integrity issues” is misplaced and does not support the present findings. LL45 had a unique set of requirements and methodology, and its reporting was not related to DCAS’ GHG emissions reporting. The errors identified in that audit resulted from a website transcription error, not issues with the underlying data, as DCAS explained at the time. As a result, it should not be used to support findings in this report.

Finding: Solar Progress (Local Law 99 Compliance)

OSC: *“The solar investment is meant to reduce emissions by 20 MTCO_{2e} between 2022 and 2025. We found, and DCAS acknowledged, that its solar projects are not on track to meet the established*

goals, and that there was confusion about who was responsible for tracking energy and cost savings.”

DCAS Response: The current solar goals for the city are established under Local Law 99, which sets a target of 100MW of solar PV capacity by 2030 and 150MW by 2035. DCAS was not asked during this audit whether it was on track to meet these goals, nor did it acknowledge confusion over agency responsibilities. DCAS would also like to note that the IAP estimated a 20,000 MTCO₂e reduction from onsite solar, not 20 MTCO₂e as stated in the report.

DCAS manages utility billing for city operations and tracks energy use and savings from DCAS-led projects. Auditors were given access to DCAS’s primary data platform, where this information is readily available. DCAS cannot respond to unattributed staff remarks; however, limited familiarity among some agency staff may reflect the complexity of roles in solar project implementation.

DCAS has worked extensively with agencies to site projects, achieving 33.5 MW of installed solar capacity to date, nearly tripling progress since 2020. To accelerate delivery, DCAS is expanding its Design-Build program and continuing to evaluate additional sites across the portfolio.

Finding: Project Tracking and Prioritization

OSC: *“Energy Management uses the System for Performance Analysis, Reporting, and Knowledge platform (an older version of Salesforce) to track projects...”*

“...Although DCAS provided some documentation, we received no documentary evidence of DCAS’ project application review and approval process to ensure projects were adequately prioritized...”

“...We also determined the information in Salesforce was not updated to reflect the current information and project status for several projects.”

DCAS Response: To clarify, the System for Performance Analyst, Reporting, and Knowledge (“SPARK”) is DCAS’ name for its Salesforce platform. This is one and the same system.

DCAS provided Standard Operating Procedures for multiple key programs that fund and/or deliver energy conservation projects. These SOPs outline the agency’s process for reviewing and selecting project proposals. For example, the ExCEL program SOP defines each technical evaluation criteria and provides an associated scorecard to rank proposals. These criteria include cost per metric ton, financial payback, greenhouse gas reduction, operational benefits, other environmental benefits, and quality of proposal. In addition to all of this, DCAS provided access to DEM’s Salesforce platform that shows the history of project approvals for each project.

It is unclear what further documentation the auditors would need to demonstrate DEM’s approach to project evaluation and prioritization.

State Comptroller’s Comment – Our conclusion related to DCAS’ data for leased properties is based on our testing of the reliability of the data, which included both missing and inaccurate data.

With regards to the claim that Salesforce was not updated to reflect current information, DCAS would like to note the auditors’ acknowledgment in the methodology section of this report that “data from [SPARK] was sufficiently reliable for the purposes of this report.”

State Comptroller's Comment – While the data was sufficiently reliable for the purposes of this report (supporting our audit findings and conclusions), that does not mean it is sufficiently reliable for other purposes (being used to make key management decisions).

Further, the auditors' attempt to compare project lists managed by DCAS versus those managed by agencies is a flawed approach for determining the accuracy of project records. DCAS and agencies' roles are different, not only operationally but also across different programs, which inherently leads each entity to track information differently. For example, in the ExCEL program where agencies apply for expense funding each year to complete smaller projects – agencies may track the amount they applied for, while DCAS would track the amount approved to fund a given project. Many projects are funded via cost-share, so there are funding commitments by agency.

State Comptroller's Comment – While related to one another, accuracy and completeness are different. We found that DCAS' records were incomplete. Completeness relates to the absence of required information.

Additionally, it is possible that DCAS and agencies update records at different points in time in relation to scope changes, site changes or funding changes. Similarly, agencies may consider a project "Complete" based upon the end of construction, whereas DCAS requires close-out documentation before officially marking a project as "Complete" in Salesforce.

Finding: Measurement and Verification

OSC: *"DCAS lacks the documentation of an analysis, where applicable, to confirm that projects are actually achieving their intended savings."*

DCAS Response: DCAS has appropriately prioritized the delivery of projects that reduce GHG emissions and increase energy efficiency to meet the city's aggressive mandates. Conducting M&V for each of the nearly 18,000 measures implemented since 2014 would be impracticable and an inefficient use of limited resources. Consistent with International Performance Measurement & Verification Protocol ("IPMVP") and established industry standards, M&V is not performed on individual measures where the expected savings are below 10%.

The findings understate DCAS' existing M&V practices. The Local Law 87 reports published on the DCAS website does include a requirement to conduct M&V on retro-commissioning projects implemented pursuant to this law, where applicable. Nonetheless, DCAS will continue to expand its M&V program on a representative sampling-based approach.

Finding: Non-Stationary Asset Emissions Reduction

OSC: *"Based on DCAS' asset-level data, from 2019 to 2023, the overall emissions of transportation assets had decreased 10%. However, while the emissions of transportation assets from four sampled agencies decreased, DCAS' total non-stationary assets emissions increased 48%."*

DCAS Response: Non-stationary asset emissions have decreased by 43% between FY06 and FY24. It is unclear what agencies or sampling approach was used to determine a 48% increase between FY19 to FY23, nevertheless, the statistics are inaccurate.

State Comptroller's Comment – The statistics are based on the data in DCAS' records.

Enclosed with this response is DCAS' Corrective Action Plan (CAP), which outlines both the actions already taken, and those planned to address the recommendations in the report. Should you have any questions, please contact Sonia Lamrhari, Chief Audit & Compliance Officer of DCAS' Audit and Compliance Services at 212-386-6266.

Sincerely,



Yume Kitasei,
Commissioner

c:

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**NYC Department of Citywide Administrative Services
Corrective Action Plan (CAP) Response
Date: April 30, 2026**

Audit Name: OSC Audit of DCAS' Actions to Reduce Carbon Emissions from City Government Operations Audit # 2023-N-7

Audit Findings & Recommendations	Agency Response	Corrective Action(s)	Target Date
Recommendation 1: Ensure Decarbonization Officers are identified in accordance with Executive Order 89 and that they carry out their duties as specified in the Action Plan. Provide guidance for reducing emissions to agencies without Decarbonization Officers.	DCAS identified 11 city agencies to receive ACDOs cumulatively represented 92% of emissions from stationary assets in reporting year FY24. For which nine (9) of these Agency Chief Decarbonization Officers (ACDOs) have been placed, with two others are in the recruitment process for the position (DCLA and Parks). It is important to note that when the mandate was established in 2021, the City of New York was subject to a hiring freeze that remained in effect through the end of 2022. In addition, the Agency Chief Decarbonization Officer civil service title, which is the mechanism required for most agencies to formally hire and appoint personnel, was not approved by the State and formally established until November 2022. Consequently, agencies did not have the operational ability to begin the formal recruitment and hiring process for Decarbonization Officers until CY23, and hiring restrictions (including the 2:1 backfill policy) that have been in place since then further contributed to delays in effectuating the appointments for these positions. State Comptroller's Comment – As stated on page 9 of our report, the Decarbonization Officers that were placed were identified from within their agencies. Therefore, they were not affected by the hiring freeze. While there was a hiring freeze in place, the OMB Hiring Freeze Guidelines and Exception Procedures did allow for exemptions; however, DCAS did not indicate it had requested an exemption. Regarding the recommendation to “[p]rovide guidance for reducing emissions to agencies without Decarbonization Officers” - it is unclear what specific guidance is being recommended or the basis for concluding that such guidance is lacking. DCAS has in place Agency Energy Personnel (AEPs) to manage the decarbonization portfolios of agencies with smaller carbon footprints. These	Recruit and hire ACDOs for the remaining 2 agencies.	Ongoing

	AEPs serve as the primary points of contact for all energy management work and are responsible for delivering energy efficiency and clean energy projects, ensuring that agencies without designated ACDOs still receive dedicated technical support and access to DCAS guidance. State Comptroller's Comment – DCAS advised that it had personnel in agencies, but did not identify the agencies or provide the audit team with any information regarding their roles at the agencies with smaller carbon footprints during the audit. As DCAS stated throughout the audit, Local Law 97 is a portfolio-level mandate applicable to all covered city buildings as defined in the law. DCAS evaluates opportunities to conduct energy conservation work at all such facilities to meet the law's highly aggressive targets. "Other" buildings have reduced emissions by 37% between FY06 and FY24, demonstrating that the city takes seriously emissions from all assets as part of its LL97 mobilization.		
Recommendation 2: Identify agencies required to comply with Executive Order 89, comply with the provisions related to target setting and reporting on progress for those agencies, or provide a rationale for non-compliance.	DCAS Energy Management (DEM) reports emissions annually for the largest-emitting agencies (19 including "Other"), which cumulatively accounted for over 95% of building-related emissions in FY24. DCAS has met the requirements of EO89 by "[coordinating] with all City agencies, offices, and other entities covered under LL97 to establish specific emissions reduction targets." The published report is the result of this coordination. DCAS does not exclude GHG emissions data for agencies without targets; they are included in the Building Section under the category "Other." The City is mandated to reduce GHG emissions on a portfolio level, and the annual public reporting does show progress against that portfolio level mandate (37% reduction between FY06 and FY24). As such, this reporting structure meets the compliance requirements of EO89. State Comptroller's Comment – DCAS did not provide the audit team with information about the energy reduction progress for the agencies and entities without greenhouse gas emission targets. We requested, but DCAS did not provide us with, specific information for five of the 24 agencies listed in the Implementation Action Plan.	DCAS has already identified agencies that are required to comply with EO 89 and DCAS will continue to work with all city agencies to help meet the city's portfolio level mandate.	N/A

Recommendation 3: Retain City emissions data and documents to support the achievement of emissions reductions reported and provide such information when requested to support accountability.	DCAS does retain City data and supporting documentation records. The Annual GHG Inventory is calculated and reported by MOCEJ following the Local Government Operations Protocol (LGOP). This protocol requires reporting of sector- and fuel type-level data, which is then aggregated to account for total GHG emissions from city government operations. This was the data provided for the baseline and subsequent reporting years. While the LGOP does not require reporting asset-level emissions data, DCAS did submit asset-level data upon further clarification for FY19 and FY23 as part of its commitment to transparency and to address questions from the auditors. State Comptroller's Comment – Although DCAS provided asset level data for FY 2019 and 2023, there was no detailed 2006 baseline data available. Therefore, we could not confirm that DCAS achieved the emission reduction goals based on the baseline year.	DCAS will continue to ensure that all emissions data and documentation is retained.	N/A
Recommendation 4: Include all energy usage and carbon emissions in the City's emissions calculations; keep an accurate list of assets, energy accounts, and usage records; and update these lists and records in a timely fashion.	DCAS already has established processes to track property ownership, energy consumption, and their associated emissions. Only one leased property was identified as missing from the greenhouse gas inventory. DCAS manages over 12,000 utility accounts, which roll up into the GHG inventory, and has processes in place to collect information on other asset-level emissions. Given that each year a number of utility accounts are closed and opened, DCAS conducts regular outreach surveys to agencies to track their energy usage, ensuring the inventory remains up to date. Also, when new properties are identified that were not previously included in the inventory, DCAS assesses whether the properties should be added to the inventory, in consultation with MOCEJ. State Comptroller's Comment – Our meetings with officials from selected agencies revealed that, for some leased properties, the agency pays the building owner for utilities. This energy usage and emissions data is not included in DCAS' energy usage database.	This is DCAS's standard practice. However, DCAS will ensure that it will continue to keep an accurate list of assets and update all records expeditiously.	N/A

Recommendation 5: Create a plan for City building heat electrification to achieve 20% energy consumption by 2030 and provide public reporting of the projects within that plan.	The city never committed to electrifying 20% of building heat by 2030, and achieving such a target on that timeline would likely be impracticable. There are two separate goals: 1) The heat electrification initiative to achieve a pace of 2% of building square footage heat electrified annually by 2030, and 2) The goal to reduce overall building energy consumption 20% by 2030. As DCAS clarified to early on, the Implementation Action Plan (IAP) is a planning document that DCAS used to inform our approach for designing emission reduction opportunities. However, the initiatives included in the IAP are not “mandated goals” but strategies the city could adopt to help meet its aggressive targets. As such, DCAS’ energy conservation project list is dynamic, for which, DCAS achieves public transparency through various reporting practices. State Comptroller’s Comment – Our report does not state that DCAS committed to electrifying 20% of building heat by 2030. In the IAP, DCAS stated that, to meet both near-term mandates and commitments, additional interventions in buildings are necessary. The heat electrification initiative is an important component of the City’s plan to achieve its energy consumption reduction targets.	None	N/A
Recommendation 6: Prepare and maintain documentation that can be used to verify the reported annual emissions reductions and any future reductions reported to the public or other government officials.	DCAS disagrees with this recommendation as supporting data and documentation are already maintained as part of our regular operating process. Also, please refer to recommendation #4 response details provided. State Comptroller’s Comment – Although DCAS provided asset level data for FY 2019 and 2023, there was no detailed 2006 baseline data available. Therefore, we could not verify that DCAS achieved the emission reduction goals based on the baseline year.	None	N/A
Recommendation 7: Engage with other City or State agencies or authorities to identify City buildings that can install or upgrade solar panels and assist financially and logistically with obtaining the equipment.	DCAS Energy Management fulfills this requirement by actively engaging with agencies and publishing solar readiness reports. In addition, the audit team visited agencies with solar installations, demonstrating that such engagement exists and is routine; this is also documented in the OSC report (p. 21). Moreover, the groundwork already established by DCAS underscores its commitment to clean energy goals. The targets under Local Law 99 to	DCAS will continue to coordinate with agencies and will work to find creative ways to install and upgrade solar panels.	N/A

	achieve 100 MW of solar capacity by 2030 and 150 MW by 2035 are already underway with compliance deadline not yet due. State Comptroller's Comment – DCAS officials have stated publicly that they have encountered supply chain and budgetary issues. We reiterate that DCAS should ascertain whether there is any assistance available from other governmental agencies.		
Recommendation 8: Calculate and report the actual MW output and the MTCO2e reduction from solar system installations.	DCAS publishes the Solar Readiness Report in accordance with the requirements set forth in Local Law 24 of 2016, as recently amended by Local Law 99 of 2024. The recommendation appears to introduce additional compliance expectations that are not specified in the governing legislation. While DCAS remains committed to transparency and continuous improvement, it maintains that its current reporting fully satisfies the applicable legal requirements. State Comptroller's Comment – While the Solar Readiness Report does report estimated annual production and estimated annual emission reductions, we maintain that, for full transparency, DCAS should report the actual production and emission reductions.	None	N/A
Recommendation 9: Document the project review and approval process to ensure funds are being prioritized based on the project's specific requirements.	DCAS provided Standard Operating Procedures for multiple key programs that fund and/or deliver energy conservation projects. These SOPs outline the agency's process for reviewing and selecting project proposals. For example, the ExCEL program SOP defines each technical evaluation criteria and provides an associated scorecard to rank proposals. These criteria include cost per metric ton, financial payback, greenhouse gas reduction, operational benefits, other environmental benefits, and quality of proposal. For the 30+ individual projects where documentation was requested, DEM provided, where applicable, the project application submitted by agencies listing out the key metrics for each project, upon which DEM used to select the project. Further, DEM granted access to its Salesforce system and conducted multiple system walkthroughs. The approval history for all projects initiated after 2021 was available through this system, along with a multitude of other metrics including funding amounts, GHG reductions, energy reductions, etc.	DCAS will continue to document the project application review and approval process and work to best prioritize projects to meet emissions goals.	N/A

	State Comptroller's Comment – Although DCAS has procedures for ranking projects, our review of sampled projects did not find evidence of DCAS' review and selection process for project prioritization.		
Recommendation 10: Perform and document analysis to ensure that projects are actually achieving the expected energy cost savings and emissions reductions.	Since the passage of LL97, DCAS has appropriately prioritized the delivery of projects that reduce GHG emissions and increase energy efficiency to meet the city's aggressive mandates. Conducting measurement and verification (M&V) for each of the nearly 18,000 measures implemented since 2014 would be impracticable and an inefficient use of limited resources. Consistent with International Performance Measurement & Verification Protocol ("IPMVP") and established industry standards, M&V is not performed on individual measures where the expected savings are below 10%. The report understates DCAS' existing M&V practices. The Local Law 87 reports published on the DCAS website does include a requirement to conduct M&V on retro-commissioning projects implemented pursuant to this law, where applicable. DCAS will continue to expand its M&V program on a representative sampling-based approach. State Comptroller's Comment – Our report does not recommend DCAS conduct measurement and verification for each of the nearly 18,000 measures. However, our review of selected projects revealed that only one of 23 (4%) projects reviewed had an M&V analysis.	DCAS will continue to expand DCAS' M&V Program.	N/A
Recommendation 11: Develop procedures and a review process to ensure the tracking of all projects, as well as the accuracy and completeness of the information.	DCAS' Energy Management already has established project tracking procedures and review processes in place, which were communicated during this audit. In addition, DCAS provided comprehensive access to our utility billing database (EC3), project and property tracking (Salesforce) systems, along with our Standard Operating Procedures and walk-throughs. Please refer to response recommendation 4 & 9. State Comptroller's Comment – Although DCAS has procedures for ranking projects, our review of sampled projects did not find evidence of DCAS' review and selection process for project prioritization.	None	N/A
Recommendation 12: Explore and document the results of identifying more affordable sources of renewable diesel fuel	DCAS was the first entity to bring renewable diesel fuel use to daily operations east of the Rocky Mountains in the United States and has successfully implemented over 47 million gallons of renewable diesel in fleet and ferry. In	DCAS will continue to seek out the most affordable renewable	N/A

closer to the City, including obstacles to obtaining renewable diesel fuel and how they will be mitigated.	addition, DCAS currently has two contracts in place for renewable diesel within NY, one each for both fleet and ferries. DCAS continues to explore additional sources of renewable diesel fuel. In California, renewable diesel has achieved price parity with fossil diesel through the Low Carbon Fuel Standard (LCFS). Similar legislation has been passed by the NY State Senate. State Comptroller's Comment – We are pleased to learn that DCAS is exploring additional sources of renewable diesel fuel.	diesel fuel.	
Recommendation 13: Monitor use of marine and aviation fuel, including working with agencies to develop a plan to purchase sustainable fuels for marine and aviation. Ensure divisions consistently report City fleet emissions for marine and aviation uses.	DCAS achieved its goal of 50% or greater fossil fuel reduction for fleet. Also, in partnership with NYC DOT, DCAS has also completed the transition to renewable diesel for all 7 vessels of the Staten Island ferry and is transitioning other aspects of the City's marine program including at Parks and DEP. To date, DCAS has successfully implemented over 47 million gallons of renewable diesel across its fleet and ferry alongside developing largest electric vehicle, hybrid vehicle, and EV charging programs in NY State. Initially, The Clean Fleet Plan its reduction efforts on on-road and off-road focused its reduction efforts on and off-road fleet units and not ferry and aviation. However, the City's greenhouse gas (GHG) inventory combines emissions from fleet, off-road equipment, ferry, and aviation in its reporting. Through FY24, fleet achieved a 46% reduction in greenhouse gasses as publicly reported and is on track to exceed 50% reduction of GHG when the FY25 reports are released. As stated, marine and aviation is already included in the City's public GHG reporting for fleet. On page 20 of the existing NYC Clean Fleet Plan, vessel emissions are referenced. In CY26, DCAS will issue an updated NYC Clean Fleet Plan that will expand upon the review of marine and aviation emissions. State Comptroller's Comment – We are pleased to learn that DCAS is working with agencies with marine and aviation units. However, DCAS should include marine and aviation in its monitoring efforts. We note that the May 2026 Clean Fleet Plan Update DCAS refers to is not included on the DCAS website as of August 10, 2026.	DCAS is working with agencies that operate vessels and aviation units to decarbonize and is including these units in our Clean Fleet Plan Update, scheduled for May 2026.	N/A

Recommendation 14: Ensure compliance with EO 41, EO 53, and EO 90 requirements, such as downsizing the City fleet, right-sizing vehicles, adopting electric vehicles, and updating the Clean Fleet Plan and Clean Fleet Transition Plan every 2 years as required.	DCAS is fully up-to-date and all reporting requirements are on schedule. Reporting Requirements: DCAS is fully up to date on the Executives Orders tied to Fleet. The primary goal of these executive orders is to support the 50% reduction in GHG that Fleet have previously outlined and has achieved. • EO41: Vehicle tracking: DCAS tracks over 29,000 fleet units including all on-road fleet units. NYPD manages their own tracking as outlined in EO41. This has been fully implemented since June 2019. • EO41: Clean Fleet Plan: DCAS has issued two Clean Fleet Plans for 2022 including the last in May 2024. DCAS' <u>Clean Fleet Plan Update</u> is scheduled to be release in CY26. • EO53: Clean Fleet Reports: In July 2025, DCAS has issued an EV Battery study report in compliance with EO53, <u>Analysis of Electric Vehicle Battery Operations</u>. In addition, an update of the Clean Fleet Transition Plan report is set for April 2026. • EO90: EVs and Executives: DCAS is now at 100% compliance with the EV requirements for senior executives as outlined in EO41. To the best of our knowledge, this is the only such electric vehicle commitment or achievement for senior executives of any public agency in the United States. State Comptroller's Comment – DCAS has not provided additional evidence of meeting the requirement of EO41 to downsize its City fleet SUVs to electric plug-in sedans.	DCAS will continue to monitor compliance with reporting requirements, ensuring reports are issued on a timely basis.	N/A
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