New York State Comptroller
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Metropolitan Transportation Authority

Risk Assessment and Implementation of Measures to Address Extreme Weather Conditions (Follow-Up)

August 2026 | Report 2025-F-31
Prepared by the Division of State Government Accountability

Contents

Authority

Pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution and Section 2803 of the Public Authorities Law, we have followed up on the actions taken by officials of the Metropolitan Transportation Authority (MTA) – New York City Transit (Transit) to implement the recommendations contained in our initial audit report, *Risk Assessment and Implementation of Measures to Address Extreme Weather Conditions* (Report 2021-S-27).

Background, Objective, and Scope

In the 14 years since Superstorm Sandy, weather predicting models have indicated that, with rising sea levels, the range and depth of storm surge will increase across New York City. With the sea level rise, future storms will flood more property. Transit has experienced flash flooding due to heavy rain, which is harder to predict in terms of timing and location of impact. Coastal flooding caused by storm surge can cause severe corrosion of Transit's infrastructure and equipment. Protective measures need to be designed to function while still running services.

In September 2007, the Chair of the MTA appointed a Blue Ribbon Commission on Sustainability and the MTA (Blue Ribbon Commission) charged with making sustainability-related recommendations to the MTA and its agencies. In April 2009, the MTA issued the Blue Ribbon Commission's Final Report on Sustainability and the MTA (Report), which made 93 recommendations, including the development of a climate change adaptation master plan and 11 recommendations specifically related to climate adaptation to prepare for rising sea levels, storms, and severe weather events.

According to the MTA's website, the facilities of Transit's system are an irreplaceable public asset. To restore, improve, and expand this asset, the MTA committed $68.4 billion in capital program funding between 2025 and 2029, including $47.8 billion allocated to Staten Island Railway (SIR) and MTA Bus Company, and $5.3 billion in major projects and expansion throughout this period. SIR is a subsidiary of the MTA, with its own administrative operating unit, but reports to Transit's Department of Subways (Subways).

Inspection and maintenance of Transit's on- and off-site facilities and equipment is critical to ensure the system is prepared for future extreme weather events. Consequently, Transit is required to conduct inspections of its storm surge mitigation equipment prior to hurricane season and in advance of an expected severe weather event. In addition, Transit developed several weather plans that can be activated for extreme weather-related conditions, along with detailed procedures to be followed in the lead-up to a storm event and following its impact.

The objective of our initial audit, issued September 29, 2023, was to determine whether Transit identified potential damage to its system and developed plans to mitigate the effects of extreme weather conditions and flooding. We also determined whether the MTA tested/updated the plans and inspected and maintained the equipment to ensure they can be deployed when needed. Our audit covered the period from April 2009 to August 2022. The audit found that, as of the date our report was issued in September 2023, the MTA had not implemented one of the most important recommendations of the 2009 Report—the development of the climate change adaptation master plan. Our review of a sample of 23 of 221 capital projects intended to correct or prevent damage found that projects were often incomplete in scope of work, not finished on time or within budget, or insufficiently documented. For example, just two of six critical stations that Transit indicated should have been made more watertight and resistant to potential flooding were completed for one project we reviewed. The audit also found that Transit did not sufficiently document inspections of individual pieces of equipment. Instead, it reported more broadly by subway stations or by rooms in off-site facilities that were inspected. While Transit has developed winter, hurricane, rain, and extreme heat plans, we found that these plans were inconsistently activated, with no documentation explaining the rationale for decision-making. In our sample of 18 weather events, plans were not activated for six events that included tropical storms, hurricanes, or coastal flooding.

The objective of our follow-up was to assess the extent of implementation, as of July 15, 2026, of the nine recommendations included in our initial audit report.

Summary Conclusions and Status of Audit Recommendations

MTA made progress in addressing the problems we identified in the initial audit report. Of the initial report's nine audit recommendations, five were implemented, two were partially implemented, and two were not implemented.

Follow-Up Observations

Recommendation 1 – Evaluate the results of any future studies requested of MTA sustainability professionals and document actions taken to implement them, and where recommendations are not implemented, the reason why.

Status – Implemented

Agency Action – The MTA released its Climate Resilience Roadmap in April 2024, which detailed how it will adapt its systems to climate change over the next 10 years. In October 2025, the MTA issued the Climate Resilience Roadmap Update on the actions the MTA and its New York City partners have taken, identified 10 priority locations in the City where actions are needed to control stormwater flood impacts, and identified nine climate resilience actions for the City to proactively reduce impacts of heavy rain, coastal flooding, and extreme heat. In addition, the MTA created a Climate Hazard Exposure Map designed to support capital planning, project scoping, and operational emergency response planning.

Recommendation 2 – Ensure mitigation-related capital projects, including scope of work, are completed on time and within the budget to prevent further damage to Transit facilities.

Status – Not Implemented

Agency Action – We reviewed four of the 12 capital projects related to mitigation. Two were not completed on time and were over the initial budget. One of the two projects did not include the entire scope of work. The other two projects were in the "construction closeout" phase. One project was completed on time and within budget, and one is currently over the total budget amount and is not scheduled to meet the completion date. The completion date on the Project Status Report (PSR) was January 28, 2026; however, the May 2026 PSR changed that to August 12, 2026.

In addition, SIR officials advised us that they requested Capital Project funding for the Tottenville Yard Rehabilitation Project (which includes flood walls). However, it has a low priority relative to other projects and will be evaluated for inclusion in future capital plans.

Recommendation 3 – Implement a system that links projects that were split to facilitate easy access to related documents for that project.

Status – Implemented

Agency Action – Projects are documented in the PSR system using a feature called “bundling.” Projects are entered with a parent-child relationship that ties the various parts of the project together into a summary record. The parent project has all the sub-projects (child projects) linked to it as separate line items and can be linked back to the parent.

Recommendation 4 – Implement a system that links the awarded budget for the projects to the current budget and estimated completion cost on the PSRs.

Status – Implemented

Agency Action – Transit uses a project tracking system that creates a PSR where each project has its own line, number, and individual line items, with unique numbers for different phases of the work. The main contract line (i.e., the bundled line) gives the total cost for all phases (sub-projects). The project is listed as complete only when each child project under the parent project is complete.

Recommendation 5 – Establish clear and complete written procedures to address the maintenance and inspection process of equipment.

Status – Partially Implemented

Agency Action – Transit established written procedures for the maintenance and inspection of storm surge mitigation equipment. The two departments responsible for mitigation equipment utilize a standard questionnaire checklist specific to the type of equipment. They also refer to the manufacturer’s equipment manuals, which, for certain tasks, instruct maintainers to consult MTA-established procedures. During the closing conference, MTA officials disagreed with the need for written procedures, citing their existing practices and a contractor that assists with maintenance and inspections. However, our review of the contract documents indicates that the contractor does not inspect all mitigation equipment and handles repair work.

SIR was supposed to complete a written maintenance plan by the end of Q4 2023. However, as of July 15, 2026, it does not have a schedule and testing plan for its mitigation equipment. We were advised that preventive maintenance inspections are done twice annually, in February and August, and documented in the Enterprise Asset Management system.

Recommendation 6 – Document sufficient information to identify the equipment inspected such as serial number, equipment tag number, and model number

Status – Partially Implemented

Agency Action – Subways' Stations Department (Stations) and Maintenance of Way (MOW) are in the process of tagging their equipment. We reviewed 14 assets from Stations, and 10 of the 14 (71%) were still not tagged. We also reviewed 16 assets from MOW and found six of the 16 (38%) were still not tagged.

Recommendation 7 – Ensure all equipment is maintained and inspected regularly and in a timely manner.

Status – Not Implemented

Agency Action – Stations and MOW complete their annual inspections by May 31 of each year. For the years 2024, 2025, and up to May 26, 2026, we sampled 38 pieces of equipment. There was no inspection information provided for nine of these pieces of equipment. For the other 29 for which we do have information, we did not receive inspection information for two pieces of equipment for 2025 and seven pieces of equipment for 2026.

Recommendation 8 – Ensure all weather reports that activate a plan are signed and dated by authorized RCC [Rail Control Center] personnel.

Status – Implemented

Agency Action – Transit changed its process from signing and dating the weather report when a plan is activated to a communications email with a set distribution list, including key individuals. We received weather notifications for nine of the 10 weather reports sampled.

Recommendation 9 – Establish and document a process to ensure weather information and instruction from Subways officials are communicated to all responsible Subways personnel and units.

Status – Implemented

Agency Action – Transit's weather plans (Winter Operations Master Plan, Excessive Heat Plan, Heavy Rain Plan, and Hurricane Plan) include details about who is responsible for notifying the various groups and the means of notification.

Reporting Requirements

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

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