New York State Comptroller
THOMAS P. DiNAPOLI

Office of Parks, Recreation and Historic Preservation

Management and Maintenance of Employee and Public Housing Portfolio

November 2026 | Report 2025-S-14
Prepared by the Division of State Government Accountability

Audit Highlights

Objective

To determine whether the Office of Parks, Recreation and Historic Preservation (OPRHP) is effectively overseeing its portfolio of agency-owned housing to ensure it is properly managed and maintained in compliance with laws, regulations, and other applicable standards. Our audit covered the period from January 2022 through June 2026.

About the Program

The State is home to 250 state parks, historic sites, and campgrounds encompassing 350,000 acres and providing hiking trails, boat launches, beaches, pools, and golf courses. There are also more than 6.7 million acres of public and private lands in the Adirondack Park and Catskill Park, and numerous federal recreational facilities across the State. As part of its mission to provide safe and enjoyable recreational and interpretive opportunities for all New York State residents and visitors, OPRHP operates and maintains a system of state parks, recreation areas, and historic sites to conserve, protect, and enhance the natural, ecological, historic, cultural, and recreational resources of the State. OPRHP's responsibility to maintain parks includes maintaining the variety of structures located within them, including offices, maintenance buildings, rental cabins available to the public, and residential buildings used by OPRHP to house certain eligible employees or individual lessees. Housing is primarily produced by the private market, and providing housing is not generally aligned with OPRHP's mission; however, OPRHP and other State agencies may provide housing to employees when certain conditions are met. Specifically, the State Division of Budget (DOB) allows (as provided in bulletin B-0300 [B-0300]) agencies to provide housing when there is a need for a 24/7 security presence, an immediate response to emergencies, or safeguarding assets.

To provide assurance that OPRHP grants housing in a way that is free from abuse or mismanagement and that it complies with State and federal reporting requirements for fringe benefits, if OPRHP supplies housing to employees, it must do so according to its own Housing Policy and guidance prescribed by the B-0300. Agencies, including OPRHP, must get approval from DOB to waive rent for employees who are offered free housing and submit quarterly reports showing State-owned residences and the employees occupying each one. In addition, for residences rented to employees, the B-0300 prescribes how agencies must calculate rental rates, using factors like the location, size, and quality of the housing. To obtain an accurate measure of the quality of housing and to ensure the safety of living quarters, OPRHP is also required to conduct an annual housing review.

Key Findings

OPRHP is not effectively overseeing its portfolio of agency-owned housing to provide assurance it is properly managed and maintained in compliance with laws, regulations, and other applicable standards. A lack of detailed guidance in OPRHP's Housing Policy and a lack of central office oversight has led to employees receiving free housing who are neither eligible under the Housing Policy nor in receipt of a waiver, as well as to inaccurate rent calculations, uncollected rent, non-compliance with B-0300 requirements, and unused, in some cases, uninhabitable, potentially dangerous, properties left unattended. For example:

- Of the 131 employees who received free housing as of June 2025, we sampled 12 and found five employees (42%) who received free housing but were not eligible to receive it and did not have a waiver. In addition to the 12 employees in our sample, we question whether seven other employees were eligible to receive free housing. These employees were serving in regional level positions, which are not identified in OPRHP's Housing Policy as eligible for free housing.
- Although only facility managers are entitled to live in State-provided housing at no cost, we identified 26 employees at one state park who were residing on 23 different campsites without being charged rent. We estimate OPRHP may have forgone at least $36,300 ($13,200 for 2024 and $23,100 for 2025) in fees for these campsites.
- OPRHP used incorrect information about residences' locations to calculate rent for 21 employees living in State-provided housing, resulting in net undercharges totaling $3,113 per month or $37,350 for the year ended March 31, 2025. In addition, OPRHP does not have an agency-wide policy for monitoring and managing rent collections or instances of delinquent rent. We determined that OPRHP failed to collect $17,474 in rent during the period from July 2023 to December 2025.
- OPRHP did not comply with certain B-0300 requirements. For example, OPRHP did not request DOB approval to waive rent for employees in our sample who received free housing during the 2025–26 State fiscal year until after November 2025 (final approvals from DOB were not received until March 2026). OPRHP also had not submitted required quarterly reports to DOB for over 4 years, from 2021 to September 2025.
- OPRHP has a number of houses that are vacant or uninhabitable. Of 208 houses reported by OPRHP on its inventory as of December 2025, 57 (27%) were either vacant (30) or uninhabitable (27). We observed several of these houses that were in poor condition and created a potential hazard to park users.

Key Recommendations

- Update, implement, and monitor the Housing Policy and other OPRHP procedures to:
    - Clearly define which positions and conditions allow employees to receive free housing;

    - Account for and monitor situations where employees are provided free amenities outside of traditional housing (e.g., campsites, use of grounds); and
    - Monitor and manage lease terms and conditions including delinquent rent.
- Develop and implement controls and/or provide training as appropriate to ensure:
    - Rental rates are calculated accurately in accordance with B-0300 requirements;
    - OPRHP's list of State-owned residences is accurate;
    - Waivers are obtained for employees receiving free rent;
    - Reports are submitted quarterly to DOB on State-owned residences and employees occupying each residence; and
    - Accurate reporting for the purposes of fringe benefit calculations.
- Develop and implement procedures, which may require implementation of a centralized tracking system, for assessing and managing vacant houses to ensure these assets are safe, disposed of, and, where applicable, generate revenue for the State.

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

November 17, 2026

Kathy Moser
Commissioner
New York State Office of Parks, Recreation and Historic Preservation
625 Broadway
Albany NY 12207

Dear Commissioner Moser:

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.

Following is a report of our audit entitled *Management and Maintenance of Employee and Public Housing Portfolio*. This audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

Contents

Glossary of Terms 7

Background 8

Audit Findings and Recommendations 10

Free Employee Housing 10

Employee Rental Housing 12

Management and Maintenance of Housing Stock 13

Recommendations 14

Audit Objective, Scope, and Methodology 16

Statutory Requirements 17

Authority 17

Reporting Requirements 17

OPRHP Response 18

Glossary of Terms

Term	Description	Identifier
OPRHP	State Office of Parks, Recreation and Historic Preservation	*Auditee*
ADM	Administrative Directive 68 or 69	*Key Term*
B-0300	DOB bulletin B-0300	*Key Term*
DOB	New York State Division of Budget	*Agency*
Housing Policy	OPRHP's Policy on Housing in State Parks and Historic Sites	*Key Term*

Background

New York has an abundance of natural and physical assets, ranging from Niagara Falls to the Adirondack and Catskill Mountains, from the Finger Lakes to the beaches and shores of Long Island. The State is home to 250 state parks, historic sites, and campgrounds encompassing 350,000 acres and providing hiking trails, boat launches, beaches, pools, and golf courses. There are also more than 6.7 million acres of public and private lands in the Adirondack Park and Catskill Park, and numerous federal recreational facilities across the State. As part of its mission to provide safe and enjoyable recreational and interpretive opportunities for all New York State residents and visitors, the Office of Parks, Recreation and Historic Preservation (OPRHP) operates and maintains a system of state parks, recreation areas, and historic sites to conserve, protect, and enhance the natural, ecological, historic, cultural, and recreational resources of the State. OPRHP's operations are organized into 11 regions.

OPRHP's responsibility to maintain parks includes maintaining the variety of structures located within them, including offices, maintenance buildings, rental cabins available to the public, and residential buildings used by OPRHP to house certain eligible employees or individual lessees. Housing is primarily produced by the private market; therefore, providing housing is not generally aligned with OPRHP's mission. However, OPRHP and other State agencies may provide housing to employees when certain conditions are met. Specifically, the State Division of Budget (DOB) allows (as provided in bulletin B-0300 [B-0300]) agencies to provide housing when there is a need for a 24/7 security presence, an immediate response to emergencies, or safeguarding assets.

To provide assurance that OPRHP grants housing in a way that is free from abuse or mismanagement and that it complies with State and federal reporting requirements for fringe benefits, if OPRHP supplies housing to employees, it must do so according to its own Housing Policy and guidance prescribed by the B-0300. As outlined in the Housing Policy, OPRHP may offer housing at no cost to facility managers (identified as meeting free housing requirements under the B-0300) when living on site at the park is required as a term and condition of their employment; however, not all facility managers automatically meet the requirements to receive free housing. The Housing Policy requires the OPRHP Commissioner or a designee to determine if the need for a facility manager to live in a park residence is a term and condition of employment. If a position requires an employee to live in a park residence as a term and condition of employment, that requirement must be stated on either the eligible list canvass letters or the vacancy announcements circulated to eligible candidates.

OPRHP also recognizes that, in some cases, providing housing for certain employees is a practical and cost-effective way to keep employees and visitors safe by providing an around-the-clock agency presence, facility security, and assistance to the public. Housing that is not assigned to a facility manager may be rented to other agency employees if their presence contributes to service to the public or to the security and protection of the facility. If State housing

is not used for facility managers or rented to employees, it may be offered for public rental under a residential lease.

Agencies, including OPRHP, must get approval from DOB to waive rent for employees who are offered free housing and submit quarterly reports showing State-owned residences and the employees occupying each one. In addition, for residences rented to employees, B-0300 prescribes how agencies must calculate rental rates, using factors like the location, size, and quality of the housing. To obtain an accurate measure of the quality of housing and to ensure the safety of living quarters, OPRHP is also required to conduct an annual housing review. OPRHP uses its Administrative Directive (ADM) forms (either ADM-68 or ADM-69, collectively referred to as ADM in this report) to document its annual housing reviews and capture the required information on its residences' characteristics to use in its rent calculations.

Although not part of its core functions, OPRHP generates significant revenue from renting its housing stock—both to the public and to employees. For calendar years 2024 and 2023, respectively, there were just under $4,848,000 and $5,028,000 in revenues. As of June 2025, OPRHP reported 202 State-owned residences occupied by employees (131 rent-free and 71 rented).

Audit Findings and Recommendations

OPRHP is not effectively overseeing its portfolio of agency-owned housing to ensure it is properly managed and maintained in compliance with laws, regulations, and other applicable standards. Lack of detailed guidance in OPRHP's Housing Policy and a lack of central office oversight has led to employees receiving free housing who are neither eligible under the Housing Policy nor in receipt of a waiver, as well as to inaccurate rent calculations, uncollected rent, non-compliance with B-0300 requirements, and unused, in some cases, uninhabitable, potentially dangerous, properties left unattended.

Free Employee Housing

Eligibility

OPRHP is not consistently applying B-0300 and Housing Policy requirements when providing housing to employees. Consequently, employees who are not eligible for free housing under the Housing Policy are receiving it. Of the 131 employees who received free housing as of June 2025, we sampled 12 and found that five employees (42%) who received free housing were not facility managers and, therefore, not eligible for free housing. These employees held titles such as Environmental Educator, Interpretive Program Assistant, and Special Assistant. Also, OPRHP only included living at the state park as a condition of employment on the canvass letters or vacancy announcements for three of 12 employees (25%) in our sample. For calendar year 2025, we estimate OPRHP may have forgone about $49,172 in rent for the properties being used by two of the five employees; we were unable to estimate rent for the other three employees because OPRHP's data did not contain complete information about these properties. Additionally, OPRHP did not submit waivers to DOB until after our audit was engaged, as required for all 12 employees we reviewed (or any employees receiving free or reduced rent after [but possibly before] January 2022).

After our audit was engaged, in December 2025 and February 2026, OPRHP officials submitted waiver requests for 11 of the 12 employees, and DOB approved all 11 in March 2026, the last month in the 2025–26 fiscal year. OPRHP officials did not request approval for the remaining employee in the sample due to the employee's retirement. Obtaining waivers after the fact weakens the effectiveness of the approval process by reducing assurance that exceptions were appropriately reviewed and authorized before providing the benefit.

In addition to the 12 employees in our sample, we also question whether seven other employees were eligible to receive free housing. According to the data provided by OPRHP, these seven employees had the formal title of Park Operations Manager. However, according to OPRHP organization charts, these employees were serving in regional level positions and were not Park Operations Managers. Further, OPRHP's Housing Policy does not align with the titles assigned to employees, making it difficult to determine who is eligible for free housing. For example, while OPRHP's Housing Policy allows facility managers to receive housing rent-free, it does not define

or describe the facility manager position. Based on our review of OPRHP's employee data, there is no record of a facility manager title at OPRHP. Instead, we identified positions such as Park Manager, Park Supervisor, and Park Director, often with multiple levels for each position (e.g., Park Manager-1, Park Manager-2, or Park Manager-3).

Further exacerbating this issue, OPRHP officials could not clearly identify who qualified to receive free housing under their policy. OPRHP officials stated that employees who receive free housing as a term and condition of employment are usually the "first in command" at a park, like a park manager. However, we identified four parks where multiple employees were receiving free housing simultaneously, including five employees who held assistant manager positions or redundant park manager positions. For example, one park had two employees receiving free housing, each with the formal title of Park Operations Manager. Both employees were also listed on an organization chart as managers of the same park. A third employee, the Assistant Park Manager, also received free housing in the same park. According to OPRHP officials, they determined they needed multiple employees on site at all times to meet operational needs of certain parks due to their size and complexity. However, the Housing Policy doesn't specify what circumstances may allow for multiple employees to receive free housing at the same park, and OPRHP provided no formal analysis or justification to support its statements.

Without specific clarification added to the Housing Policy, and markedly identifying what positions require employees to reside on site, it is unclear which employees meet the requirements to receive free housing and whether the need aligns with the requirements of the B-0300 and for fringe benefit reporting purposes.

Free Campsites

Although only facility managers are entitled to live in State-provided housing at no cost, we identified 26 employees at one park who were residing on 23 different campsites rent-free. Of these 26 employees, 16 resided year-round in personal travel trailers on campsites located in a maintenance area where the sites lacked electricity and running water. Another 10 seasonal employees occupied campsites within the State campground. Generally, the seasonal employees provided their own dwelling (travel trailer or tents) and OPRHP provided the campsites (seven sites in 2025 and four sites in 2024) at no cost.

Neither the B-0300 nor the Housing Policy address how to correctly account for providing the use of campsites for employees who are ineligible to receive free housing. Additionally, we noted during a visit to the maintenance campsites that the living conditions were possibly below what would generally be considered an adequate standard of living for extended periods of time (i.e., outside of recreational camping). For example, because no electricity or running water is provided to park employees who occupy the campsites, employees who reside in the maintenance campsites year-round have to rely on generating their own electrical needs and most use the park's public bathrooms for water as the current employee facility bathrooms are in poor condition. OPRHP officials stated the park provided free campsites to the employees because of challenges attracting and retaining employees due to the park's location and cost of nearby housing.

Without strong, centralized oversight of employee housing, OPRHP officials may not be aware of and cannot evaluate the appropriateness and safety of living arrangements independently implemented by regional or park managers. The campsites used by employees were also not available for rent by the public. We estimate OPRHP may have forgone at least $36,300 ($13,200 for 2024 and $23,100 for 2025) in fees for these campsites.

Employee Rental Housing

Incorrect Rent Calculations

OPRHP incorrectly calculated the rent for about a third of employees renting housing. Of the 71 employes paying rent as of June 2025, 21 (30%) were charged incorrect rent due to inaccurate location descriptions (e.g., downstate, urban/suburban, town/village, or rural) OPRHP's staff recorded on the ADM forms, which supported the rent calculations. The inaccurate location information caused 15 employees to be undercharged a total of $3,844 per month and the other six employees to be overcharged, a total of $731 per month, resulting in net undercharges totaling $3,113 per month ($3,844 - $731). Annually, for the fiscal year ended March 31, 2025, these net undercharges totaled $37,350. Staff responsible for calculating rents should receive clarification or training on calculating rent in accordance with the B-0300. The calculations should also be verified by OPRHP management.

Collection of Delinquent Rent

Housing that is not assigned to a facility manager free of charge may be considered for rent to either employees, other agency employees, or the public, and should be managed under the terms of a residential lease. However, OPRHP didn't sufficiently monitor rent collections, resulting in renters who were delinquent in their payments. We found that OPRHP does not have an agency-wide policy for monitoring and managing rent collections or instances of delinquent rent. Instead, these matters are handled by each regional manager at their discretion.

We identified an OPRHP employee who did not pay rent totaling $14,984 from July 2023 to June 2024, as required by their lease. In April 2025, after the start of our audit, the balance owed was $13,984. OPRHP entered into a repayment agreement with the employee in April 2025, requiring the employee to make additional payments of $250 per month to repay the back-owed rent. As of June 2026, the outstanding amount owed to OPRHP was $10,234. We also identified a public renter who was delinquent, failing to make payments totaling $7,240 for October, November, and December 2025. In total, OPRHP failed to collect $17,474 ($10,234 + $7,240) in rent during the period July 2023 to December 2025. The tenant also failed to pay an additional $500 for fuel costs required by the lease agreement. As of December 2025, no action had been taken by OPRHP to collect the delinquent rent.

If OPRHP intends to continue providing rental properties as a standard practice, agency-wide guidance should be developed and communicated on how to manage the terms of lease agreements, including delinquent rent, to provide assurance lease agreements are enforced consistently throughout OPRHP.

Management and Maintenance of Housing Stock

Accounting for OPRHP-Managed Properties

OPRHP has not developed centralized processes to manage and maintain its housing stock, which leads to both an inaccurate accounting of what properties OPRHP manages within its portfolio and inaccuracies in the information reported to DOB for the purposes of meeting B-0300 requirements. For example, the B-0300 requires agencies to report quarterly to DOB on State-owned residences and the employees who occupy them. However, we identified inaccuracies in OPRHP's list of State-owned residences. For example, OPRHP excluded two residences from its housing list provided during the audit. One house was identified on a separate list provided by officials at a park, but it was not on OPRHP's list, and the other house was uninhabitable but not included on the list of uninhabitable buildings. In addition, we identified another house that was listed as vacant but was actually being used by the New York State Park Police. According to OPRHP officials, they use an electronic spreadsheet to track their list of houses; however, the centrally maintained listing does not, at times, agree with lists maintained by the regions of their housing stock. Officials stated they currently do not have standard procedures for ensuring more accurate asset management. Consequently, OPRHP risks providing incorrect or incomplete information to DOB when it files its reports on State-owned residences. In addition, OPRHP lacks a current, complete, and accurate master housing list to use in evaluating housing operations.

In June 2025, OPRHP officials stated that they had not submitted any required quarterly reports to DOB since 2021. In September 2025, OPRHP officials submitted their report for the second quarter of fiscal year 2026 (July, August, September) and in March 2026, submitted the third quarter report of fiscal year 2026 (October, November, December). According to OPRHP officials, managing housing responsibilities has been an internal challenge recently and responsibility has shifted between different groups within the agency. Responsibility for housing was transferred to OPRHP's Finance Office in April 2023 and to the Operations Office in August 2025. These changes contributed to a lack of understanding and monitoring of Housing Policy and B-0300 requirements and the resulting non-compliance.

Maintenance of OPRHP-Owned Property

OPRHP is responsible for preserving state parks and historic sites, including through timely, professional care and maintenance. However, OPRHP has several houses that are vacant or uninhabitable due to disrepair. Of 208 houses reported by OPRHP on its inventory as of December 2025, 57 (27%) were either vacant (30) or uninhabitable due to disrepair (27).

We observed several of these houses that were in poor condition and that created a potential hazard to park users. For example, one house that had been damaged by a falling tree was in such poor condition that it was a potential danger to the public (see Figures 1 and 2). Although this property had a temporary fence erected around it, the fencing collapsed and, as a result, provided little security to keep visitors (or intruders) away. Similar conditions existed at another property (see Figure 3). We also observed a large oceanfront house that was in disrepair and

consequently uninhabitable. Due to its location, this house may be a useful property either to house employees or generate revenue by renting to the public. Instead, it is unused and potentially dangerous.

Figures 1–3



Left: Fallen tree branch that damaged house. Center: Vacant and temporarily blocked-off property. Right: Rotting and broken siding.

Again, OPRHP does not have statewide policies or procedures to manage vacant and uninhabitable or unsafe properties. OPRHP officials stated they are developing new procedures in which each vacant or uninhabitable house will be assessed on a case-by-case basis and officials will determine whether rehabilitation or demolition is the best solution. Those slated to be rehabilitated will be added to OPRHP's capital plan and prioritized as funding and resources allow. Houses to be demolished will be prioritized similarly. However, as of June 2026, OPRHP had not provided any documentation to support the implementation of OPRHP's new procedures described above.

Recommendations

1. Update, implement, and monitor the Housing Policy and other OPRHP procedures to:
    - Clearly define which positions and conditions allow employees to receive free housing;
    - Account for and monitor situations where employees are provided free amenities outside of traditional housing (e.g., campsites, use of grounds); and
    - Monitor and manage lease terms and conditions including delinquent rent.
2. Develop and implement controls and/or provide training as appropriate to ensure:
    - Rental rates are calculated accurately in accordance with B-0300 requirements;
    - OPRHP's list of State-owned residences is accurate;
    - Waivers are obtained for employees receiving free rent;

- Reports are submitted quarterly to DOB on State-owned residences and employees occupying each residence; and
- Accurate reporting for the purposes of fringe benefit calculations.

3. Develop and implement procedures, which may require implementation of a centralized tracking system, for assessing and managing vacant houses to ensure these assets are safe, disposed of, and, where applicable, generate revenue for the State.

Audit Objective, Scope, and Methodology

The objective of our audit was to determine whether OPRHP is effectively overseeing its portfolio of agency-owned housing to ensure it is properly managed and maintained in compliance with laws, regulations, and other applicable standards. The audit covered the period from January 2022 through June 2026.

To accomplish our objective and assess related internal controls, we reviewed applicable laws, polices, procedures, and other relevant records related to OPRHP's oversight and management of agency-owned housing, including housing lists, rent waiver requests, annual housing review documents, and rent calculation information. We interviewed OPRHP central office, regional office, and individual parks staff to gain an understanding of their roles related to managing and overseeing the requirements for employee housing. We also visited a sample of parks and observed the condition of OPRHP housing.

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

- A judgmental sample of 18 of 57 houses considered uninhabitable or vacant. We conducted site visits to verify their existence and observe their condition as vacant or uninhabitable. Our judgmental sample was based on factors like geographic location/park region, and proximity to other OPRHP-owned houses, to efficiently observe more properties.
- We selected a judgmental sample of 12 of 131 rent-free employees to determine if they met the requirements to receive rent-free housing and assess OPRHP's compliance with select Housing Policy and B-0300 requirements. Our judgments were based on factors like whether an employee paid rent, geographic location, employee job title, and employee bargaining unit.

We obtained data from the Excel files used by OPRHP to track agency and employee housing information and assessed the reliability of that data by reviewing existing information, interviewing officials knowledgeable about the system, and tracing to and from source data. We determined that the data from these systems was sufficiently reliable for the purposes of this report. Certain other data in our report was used to provide background information. Data that we used for this purpose was obtained from the best available sources, which were 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 II, Section 8 of the State Finance 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. These duties could be considered management functions for the purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent performance audit of OPRHP's oversight and administration of employee and rental housing.

Reporting Requirements

We provided a draft copy of this report to OPRHP officials for their review and formal comment. Their response was considered in preparing this final report and is attached at the end of the report. OPRHP officials generally agreed with the report's findings, conclusions, and recommendations and have already started to take corrective action. OPRHP officials included eight exhibits with their response. These exhibits are not included in this report but have been retained on file at the Office of the State Comptroller.

Within 180 days after final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the Office of Parks, Recreation and Historic Preservation shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

OPRHP Response

New York State
Parks, Recreation and
Historic Preservation

KATHY HOCHUL
Governor

KATHY MOSER
Commissioner

September 11, 2026

Heather Pratt

Audit Director
Division of State Government Accountability
Office of the State Comptroller
110 State Street -11th Floor Albany,
NY 12236-0001

Re: Audit Draft Report 2025-S-14

Dear Ms. Pratt:

The Office of Parks, Recreation and Historic Preservation (OPRHP) appreciates the Office of the State Comptroller's review of the agency's management and maintenance of employee and public housing portfolio. OPRHP recognizes the importance of strong centralized oversight, accurate documentation and reporting, consistent rent administration, appropriate controls for employee housing, and timely assessment and maintenance of agency-owned housing.

Since assuming responsibility for administration of the Employee Housing Program, the Operations Division has continued the agency's comprehensive review of the program and has initiated corrective actions addressing the issues identified in the audit. These actions include revisions to Housing Policy OPR-POL-003, improved inventory and reporting controls, standardized rent calculation and location classification processes, strengthened rent collection practices, and enhanced coordination with Capital and regional staff regarding vacant and uninhabitable properties.

Historically, the regions in the park system were responsible for managing their on-site housing, including around rent calculations and eligibility for no cost housing. Going forward, the statewide Operations Division will manage rental rates, qualifications for no cost or discounted housing and other related housing issues. This will ensure consistency across regions and provide enhanced oversight to ensure each property is managed consistent with the Housing Policy.

Response to Recommendation 1

- Update, implement, and monitor the Housing Policy and other OPRHP procedures.

OPRHP agrees with the recommendation.

Updated Housing Policy: OPRHP is revising Housing Policy OPR-POL-003 to more clearly define eligibility for condition-of-employment housing, the circumstances under which an employee is required to reside on site, employee responsibilities, and required approval and documentation. The revised policy will align operational determinations with Division of Budget (DOB) Bulletin B-0300 requirements.

OPRHP recognizes that the need for on-site housing is an operational determination that may vary based on the size and complexity of a facility, security needs, emergency response requirements, asset protection, and other site-specific conditions. The revised policy and associated procedures will establish a documented process for evaluating and approving these needs, including circumstances in which more than one employee may be required to reside on site. Additional key updates to the policy include:

(a) Ensuring that job postings include, for eligible positions, the appropriate housing opportunity and that potential rental opportunities are transparently advertised for expressed interest; [Exhibit A]
(b) Standard procedures for tenant selection; [Exhibit B]
(c) Updated processes on security deposit collection and return; [Exhibit C] and
(d) A process to update active occupancy agreements. [Exhibit D]

Status: An updated Housing Policy, OPR-POL-003, is in draft form and has been circulated internally. The agency will review OSC's Final Report and engage in discussions with DOB prior to finalizing the Housing Policy, with the intention of finalizing the policy no later than November 30, 2026.

Campsites: OPRHP also agrees that employee amenities outside of traditional housing, including campsites or other agency-provided accommodations, require appropriate oversight. Campsites fall outside of the purview of DOB Bulletin B-0300 and the OPRHP Housing Policy. The agency is working to establish a consistent process for identifying, evaluating, documenting, and accounting for these arrangements and determining whether charges or other approvals are required.

Status: A work group will be developed to draft a policy with a target implementation date of April 1, 2027.

Delinquent Rents: With respect to lease terms and delinquent rent, OPRHP only has one employee rental that is delinquent, and one public rental.

- Employee in arrears – An agreement with the one employee who was in arrears was established in April 2025, agreeing to make additional separate monthly payments until the balance is paid, in addition to the normal month rent. The employee has been making the required payments.
- Public rental – A public renter who was in arrears was given notice to submit late payments, the majority of which have been received, and that the housing agreement which expired was not renewed. The tenant is currently moving out of the house.
- The Finance and Housing Bureaus now have a monthly reconciliation of rent owed, ensuring potential delinquencies are being monitored more closely.
- OPRHP will transition rent collection to payroll deduction as the preferred mechanism for collecting employee rental payments to address issues with delinquent employee rent.

For public renters, OPRHP will continue to work with the Office of the Attorney General and other appropriate parties to enforce lease requirements and collect outstanding balances.

Status: For Fiscal Year 2027/2028, OPRHP will take appropriate actions to begin rent collection via payroll deduction. In the interim, if the Housing Bureau determines during reconciliation of rents paid with the Finance Bureau that an employee is delinquent in their payment, the Housing Bureau will inform them via certified mail that they are overdue in their payments and must submit payment or will otherwise have further legal action taken.

Response to Recommendation 2

- Develop and implement controls and/or provide training to ensure compliance with DOB Bulletin B-0300 and related requirements.

OPRHP agrees with the recommendation.

Rental Rates Calculations and Training. OPRHP has identified opportunities to improve consistency in Administrative Directive 68 (ADM-68) reviews, location classifications, and rent calculations. OPRHP developed standardized location classifications and additional rent calculation guidance for staff evaluating properties. The evaluations are then input into an automated calculation process to ensure consistent and accurate rental rates. Designated staff will be responsible for annual housing reviews and documentation. Rent calculations will now be accurately calculated with these updates. Training and quality-control reviews will be used to improve statewide consistency and accuracy. The Housing Bureau has reviewed the housing inventory and, using the newly established standard operating procedures for determining Location, set the baseline for existing assets. If during annual reviews designated staff find reason that the Location or Quality rating need to be reevaluated due to any errors or changes, they will formally submit a request to the Operations Division to review the changes prior to updating the survey to ensure an objective review of the proposed change and accurate reporting to DOB of those changes.

Status: Implemented and continuing to develop. OPRHP has established locations and quality ratings for the current inventory. Additional training for designated staff to complete ADM-68 reviews and updates will be completed by November 30th, 2026. [Exhibit E]

Accurate Housing Inventory. OPRHP is strengthening its centralized housing inventory and developing a more comprehensive tracking system to reconcile agency, regional, and park-level housing records. The most recent updates include synchronized reports for OPRHP tracking and for DOB Quarterly reports to ensure accuracy and timeliness of reporting. Once fully developed, the system will support tracking of occupied, vacant, or uninhabitable, employee, public rental, and alternative-use properties.

Status: OPRHP completed an inventory in December 2025. We anticipate updating that inventory, at a minimum, on an annual basis, no later than April 1st of each year.

Waivers and Reporting. OPRHP recognizes that DOB waivers for employees receiving free rent must be obtained timely. ORPHP has implemented a formal annual review and monitoring process. Under this process, Condition of Employment housing is internally requested, reviewed, and approved to meet DOB waiver requirements, and required waiver requests are identified, prepared, reviewed, and submitted to DOB in accordance with B-0300, quarterly and annually.

Quarterly DOB Reporting**.** OPRHP has resumed required quarterly reporting and is improving the underlying inventory and tracking information used to prepare those reports. OPRHP is enhancing the centralized housing database to support preparation of the quarterly DOB report and provide an auditable record of the information submitted.

OPRHP will continue to coordinate internally across the Finance Bureau, Human Resources, and other responsible offices to ensure housing information, rent-free arrangements, and other reportable benefits are accurately documented and available for appropriate fringe benefit reporting. On a monthly basis, the Finance Bureau and Housing Bureau reconcile the Agency Housing list and rental rates.

Status: Implemented [Exhibits F-G]

Response to Recommendation 3

- Develop and implement procedures for assessing and managing vacant houses.

OPRHP agrees with the recommendation.

OPRHP recognizes the need for a consistent statewide process for evaluating vacant, uninhabitable, and otherwise underutilized housing assets. Improved tracking and dedicated oversight are being implemented to identify the status and condition of each property and establish an appropriate disposition strategy.

Status: The following summarizes the procedures in place or being developed by OPRHP, related to the inspection, placarding, remediation, and removal of uninhabitable and unsound buildings in the agency's portfolio.

Agency Inter-Divisional Taskforce on Housing

OPRHP will establish an intra-agency housing taskforce, to address the diffuse responsibility for housing throughout the agency. The taskforce will span all agency divisions and will include the following key divisions: Operations, Capital and Finance. Representatives of each of the agency's 11 regions will participate in the taskforce as needed, along with other administrative agency divisions and the Office of the General Counsel. The taskforce will be an ongoing mechanism to address housing issues; regular bi-annual meetings will address larger needs, such as planning for capital projects related to housing.

Annual Fire Safety Inspections

OPRHP updated its formal process for inspecting the agency's approximately 6,200 structures in policy CC-PRO-002 which, among other things, provides a mechanism of informing the agency on the condition of each property. [Attached as Exhibit H]

Maintaining State Financial System asset inventory

To streamline recordkeeping on added and removed buildings, the Capital Division is now charged with maintaining the official inventory of the agency's assets. The Capital Division is developing agency-wide guidance on utilizing the State Financial System (SFS) Asset Management module (SFS AM) to record the agency's capital assets. Once the procedure is adopted, an additional procedure specifically regarding housing will be drafted, to clarify the interaction between code compliance inspections, annual conditions assessments required by DOB, official asset management in SFS AM, and assessments required as part of capital projects.

Proposed housing demolition program and continued maintenance

The agency has already identified approximately 20 residences for demolition within the next few years, as funding allows. Each structure will be assessed for the presence of hazardous materials, historic significance (either as a standalone building or as contributing resource to a larger historic district), and operational need. The agency will prioritize demolishing structures in highly visible or highly trafficked locations. OPRHP expects to analyze and, if appropriate, demolish approximately 4-5 houses per year over the next 5 years, until all uninhabitable structures are removed. At the same time, the housing taskforce will continue to assess each remaining residence for further action. Ongoing maintenance needs for housing not identified for demolition will be monitored and addressed through Code Compliance reporting. OPRHP will prioritize making available funding for such maintenance and repairs .

* * *

Conclusion

OPRHP appreciates the observations and recommendations contained in the Office of the State Comptroller's report. The agency agrees with the recommendations and already is making improvements to strengthen centralized oversight, clarify eligibility and operational requirements for employee housing, ensure accurate rent calculations and collections, maintain reliable housing inventories and DOB reporting, and appropriately manage vacant and uninhabitable properties.

OPRHP remains committed to completing the necessary policy, procedural, financial, inventory, and property-management improvements and to establishing a sustainable statewide framework for managing its housing portfolio. These efforts will strengthen accountability and compliance while ensuring that housing resources continue to support the operational needs, safety, and mission of New York State Parks.

Thank you for the opportunity to respond to the Audit and identify ways to improve the OPRHP Housing program.

Sincerely,



Tom Alworth
Executive Deputy Commissioner

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