



PUBLIC AUTHORITIES IN NEW YORK STATE

Accelerating Momentum to Achieve Reform

FEBRUARY 2005

New York State
Office of the State Comptroller
Alan G. Hevesi

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Executive Summary

In 2003 and 2004, public authorities in New York State became a focus of individuals and groups concerned about the integrity of government. Evidence, appearances, investigations and the reactions of representatives of certain public authorities illustrated the need for reform. Studies of specific issues involving authorities in 2003 led to larger questions, and it soon became apparent that information about entities that play an important role in the lives of New Yorkers and the finances of our State was not readily available.

In 1990, when the Commission on Government Integrity studied public authorities, it concluded that even the most rudimentary information about these entities could not be found. The same was true in 2003 when a seemingly simple question about how many public authorities exist in New York State required extensive research involving multiple sources.

Most public authorities have been established in law to serve a specific function, but many of these entities have created subsidiary corporations to manage discrete projects or meet particular needs. Additional entities exist only as a result of their relationship with the State or a State entity and have not previously been classified as public authorities, although they share similar characteristics—for example, they may be governed by boards whose members are appointed by government officials. Authorities have been created in statute to serve the needs of local governments as well. These include water and sewer finance authorities, housing authorities and parking authorities created to handle government functions as funded through means other than taxes.

In 2004, for the first time in decades, Comptroller Alan Hevesi published a listing of all of the public authorities identified as of that date. In describing the “more than 640” entities, Comptroller Hevesi was clear that not all of the work had been done to find every public authority in the State. To capture all of these entities in one place and impose new rules to govern the conduct of public authorities and their representatives, Comptroller Hevesi joined with New York State Attorney General Eliot Spitzer to recommend the Public Authority Reform Act of 2004. A coalition of business, labor unions, citizen and good government groups came together in support of the reform concepts included in the proposed Act and initiated efforts on their own to advance the cause of reform.

The legislation proposed by Hevesi and Spitzer was introduced in both the State Senate (S.7301 - Leibell) and the State Assembly (A.11414 - Silver/Brodsky) in 2004. The Standing Committees on Corporations, Authorities and Commissions in each house had already been active in identifying problems with authority operations and had developed legislative remedies. Of special note were the investigations of the Assembly

Committee led by Assemblyman Richard L. Brodsky, which uncovered substantial evidence of wrongdoing by certain authority officials.

The Executive, who has a role in appointing members of the governing boards of public authorities also recognized the need for reform and issued Model Governance Principles, designed with the help of corporate governance expert Ira Millstein, who was designated to chair a Public Authorities Governance Advisory Committee. In addition, authority officials themselves acknowledged the need to improve policies and procedures and implemented some reforms on their own.

While some public authorities have taken actions to improve their operations, others continue to reject efforts to increase the transparency of their actions and accountability for decision-making. It is clear that boards of directors need assistance in providing effective oversight of day-to-day operations. It is equally clear that more information must be collected from public authorities on a routine basis and examined for irregularities or indications of potential problems. Collection of such information also will allow for the identification of those authorities that carry out important missions effectively and exhibit a commitment to promoting a positive image of government and public functions.

Several leaders in the authority reform movement have come together in support of omnibus legislation that incorporates the best elements of various proposals and recommendations. The legislation is based on the most comprehensive proposal that was advanced last year—the Public Authority Reform Act of 2004. It adopts solutions put forth by the Millstein Committee, reflects concepts of the new Commission the Governor established by Executive Order in February 2005, and adjusts previous provisions based on concerns raised by both government and private sector representatives.

Perhaps most significantly, the revised legislation adopts three important elements of the bill advanced by Assemblyman Brodsky that has passed the Assembly: it creates an Inspector General for Public Authorities and an Independent Budget Office for Public Authorities, and establishes guidelines for the disposition of property by public authorities. From the Senate bill sponsored by Senator Vincent L. Leibell, the revised Reform Act incorporates a provision requiring legislative approval of the creation of subsidiaries by public authorities.

The omnibus Public Authorities Reform Act also includes stronger provisions regarding attempts to influence contracting decisions of public authorities and State agencies. Importantly—as both the Attorney General and the Governor have suggested—it restricts lobbying while a process that will result in a contract is underway. At the same time, it requires disclosure to the Lobbying Commission of efforts to promote a firm's products or services in a way that might result in a contract, as proposed by Assembly Speaker Sheldon Silver (A00009).

Throughout the Act there are provisions for making information available to the public, primarily through authority websites. While many public authorities do not currently have websites that are readily accessible to the public, it is expected that public authorities will develop sites.

Specific Provisions of the Public Authority Reform Act

- Defines and identifies 733 public authorities and their subsidiaries by Class, making some provisions mandatory for Classes A and B and recommended for Classes C and D (the Classes over which the State has less direct control).
- Places controls on public authority debt.
- Controls the proliferation of public authority subsidiaries by requiring approval by the Legislature.
- Creates a Temporary Commission on Public Authority Reform to review the purpose and mission of each public authority and recommendations for mergers, consolidations or elimination regarding Class A and Class B authorities by April 1, 2006 and regarding Class C and Class D by April 1, 2008.
- Creates a Public Authorities Inspector General with appropriate powers to thoroughly investigate allegations of wrongdoing and issue reports of findings, as well as provide training to authority officials regarding their legal, fiduciary, ethical and personal responsibilities.
- Creates a Public Authorities Independent Budget Office to receive reports from public authorities, analyze their budgets and finances, and make recommendations for improvement.
- Provides rules for public authorities in selecting firms to perform audit services and prohibits authorities from engaging the same audit firm for certain non-audit services in order to eliminate conflicts of interest.
- Improves corporate governance of public authorities by:
 - requiring transparent compensation policies and disclosure of compensation,
 - mandating separation of Chairman and CEO roles,
 - providing for independent members,
 - requiring that Board members approve financial statements,
 - requiring that Boards establish Audit, Procurement, and Employment and Compensation Committees,
 - defining procedures for removal of authority officials, and
 - requiring each Board of Class A and Class B public authorities to adopt principles of corporate governance and fiscal integrity.

- Strengthens public authority contracting practices by requiring the designation of a contracting officer, requiring the development of rules and guidelines at least as stringent as those that apply to State agencies, and providing for submission of authority contracts to the Comptroller for approval before they can become effective.
- Places restrictions on lobbying for both public authority and State agency contracts.
- Requires disclosure of lobbying activities that might influence the procurement or contracting decisions of a public authority or State agency.
- Provides rules for the disposition of property by public authorities.
- Applies provisions of the ethics law to members of the governing boards of public authorities.
- Provides for an assessment on public authorities to cover costs of enhanced oversight.

The Public Authority Reform Act represents meaningful lasting reform that recognizes the differences between State agencies and public authorities and the importance of those distinctions. At the same time, the Reform Act advances the idea that public authorities are created by, and would not exist but for their relationship with, New York State. As a result of this relationship with the State government, these entities must exhibit a commitment to protecting the interests of New York taxpayers and meet the highest standards of effective and ethical operation.

Introduction

When the first public authority was created in 1921 to coordinate the operations of the Port of New York and New Jersey, a new type of quasi-governmental entity was introduced to New York State that would change the way government could and would do business. These entities increased both in number and in scope during the decades to follow with periodic attempts to control their proliferation. Following a series of revelations of mismanagement and questionable operating practices, in 2003, State officials, media outlets and New Yorkers began to call for reform.

In 2004, three significant pieces of legislation were advanced in an attempt to improve accountability of public authorities. In addition, the Governor proposed corporate governance principles and appointed a panel to study related issues and compel adoption of corporate governance reforms. Together, these efforts represented the most significant government activity intended to reform public authorities in nearly half a century.

As part of these efforts, for the first time in recent history, the Office of the State Comptroller presented a statistical summary of the continuously growing number of New York State public authorities. The Public Authority Reform Act of 2004, proposed by Comptroller Alan Hevesi and Attorney General Eliot Spitzer, offered a comprehensive listing of public authorities created in State law and their subsidiaries.¹ At the time, 643 authorities had been identified and, in presenting the legislation, Comptroller Hevesi made clear the expectation that additional authorities would be identified. By December 1, 2004, more than 730 authorities had been identified, with the largest increase since the introduction of the legislation attributed to entities affiliated with local governments. In addition, a few new authorities had been created during the 2004 legislative session.²

The objective of public authorities is to finance, construct and operate revenue-producing facilities for the public benefit, assist the public sector with projects intended to spur economic development, provide financial support for non-profit sector projects that serve public needs, and/or coordinate the development or management of resources that transcend traditional political boundaries. The benefits of public authorities include their ability to:

- finance public improvements without increasing taxes,
- assess fees on users to cover the costs of construction or operation,

¹ Office of the State Comptroller, *Public Authority Reform: Reining in New York's Secret Government*, February 24, 2004.

² Albany Convention Center, Westbury Community Development Agency and Harrison Parking Authority.

- avoid the use of broad-based dedicated revenue streams,
- finance the public takeover of private enterprises,
- remove entities and associated operations from the direct control of elected officials, and
- provide a more flexible management environment than is typical of government, including being able to address State, regional and local concerns.³

Many of New York's public authorities embody the positive attributes of this definition. Unfortunately, however, the good work of select public authorities continues to be eclipsed by the irresponsible actions and mismanagement of resources by others. Concerns regarding public authority operations are not new; many of the issues being examined today have been discussed in a dozen or more reports issued by blue-ribbon committees, State agencies or the Legislature, as well as by the Comptroller.⁴

One concern regarding public authorities is that due to varying degrees of State oversight and control, the more than 730 public authorities and their subsidiaries are not accountable to the government or the residents of New York State. New Yorkers pay for public authorities in the form of rates, tolls or fees. Our taxes offset authority-related tax exemptions and pay the debt service on authority-issued debt. Yet, New Yorkers are denied the traditional consumer avenues of protest in paying for these costs. In most cases, New Yorkers do not have direct control over how their tax dollars might be used in response to authority decisions and have no choice but to use authority facilities. These corporations have no stockholder meetings or proxy votes. The people of New York must rely on their government to keep these entities in check.

Another ongoing concern regarding public authorities has been their use of non-voter approved debt or "backdoor borrowing," which has grown significantly. As of March 31, 2004, the level of outstanding State-funded authority debt had increased to an estimated \$43 billion⁵ (nearly 90 percent of total outstanding State-funded debt). In 1985, approximately 60 percent of total State-funded debt was attributed to public authorities. The Capital Plan included in the 2005-06 Executive Budget projects significant growth in authority debt, which is expected to account for more than 95 percent of State-funded debt outstanding in 2009-10. Over the life of the Capital Plan,

³ Office of the State Comptroller, *Study No. 4, Public Authorities in New York State: A Financial Study, Comptroller's Studies for the 1967 Constitutional Convention*, June 1967, citing the *Report of the Temporary State Commission on Coordination of State Activities*, 1956.

⁴ Office of the State Comptroller, *Public Authority Reform: Reining in New York's Secret Government*, February 24, 2004.

⁵ For a definition of State-funded debt, please see *New York State's Debt Policy: A Need for Reform*, Office of the State Comptroller, February 2005. The figures cited for State-funded authority debt are as counted on a GAAP basis. In the 2004-05 fiscal year, the State incurred an additional \$2.6 billion in debt due to the Sales Tax Asset Receivable Corporation's refinancing of the Municipal Assistance Corporation for the City of New York's 25-year old debt obligation.

public authority-related debt service costs increase nearly 49 percent from \$3.5 billion in 2004-05 to \$5.2 billion in 2009-10.⁶

Debt-related financial transactions of only 11 public authorities are subject to review by the Public Authorities Control Board, and the issuance of debt by some entities is subject to limits set by the State Legislature. As public authorities reach their limit on the amount of bonds that can be issued for a specific program, legislation is needed to statutorily increase the cap. Passage of legislation raising debt caps is routine. A unique feature of authorities, as compared to State agencies, is their ability to issue revenue bonds; revenue bonds are issued for a certain purpose and use the proceeds generated by the project to pay back the debt. Revenue bonds do not require legislative approval. In addition, New Yorkers never get the opportunity to vote down revenue bonds as they do with general-obligation debt.

As a consequence of the lack of accountability of the vast majority of public authorities, a culture of arrogance has been found to pervade these entities. Efforts by the Comptroller to audit authority finances or initiatives, as well as legislative questioning of authority decisions, have been met with resistance.⁷ For example, Assemblyman Richard L. Brodsky had to pursue in court access to documents withheld by the Canal Corporation in response to an earlier subpoena. New Yorkers, who bear the ultimate responsibility for authority finances, are most likely to learn about these entities when the results of official efforts or reports of malfeasance are reported by the media.

In an effort to shed light on common problems, highlight best practices and, most importantly, improve authority operations, the Office of the State Comptroller has conducted and published a series of audits and financial reviews. These efforts will continue as audits are conducted to reach all of the State's major public authorities in the coming years.

At the same time, it is important to note that the focus on public authority practices already has produced some meaningful reforms. For example, the Metropolitan Transportation Authority and the Long Island Power Authority have improved their budget processes and internal controls. A monitor, appointed by the federal court as a condition of deferred prosecution, is changing the culture at the New York Racing Association that allowed improper and illegal activity. Also, the Canal Corporation implemented a policy governing the disposition of real property. This action followed revelations of wrongdoing uncovered in an investigation by the State Assembly and the rescission of approval by the Comptroller making the contract for sale of exclusive development rights along the canal for \$30,000 null and void. The new guidelines require a competitive process and sale of property at reasonable value in an attempt to limit political influence that was evidenced in a report on the transaction by the Office of the State Inspector General and the Office of the Attorney General.

⁶ New York State Division of the Budget, *2005-06 New York State Executive Budget – Financial Plan*, January 2005.

⁷ The Comptroller had to issue a subpoena to secure complete financial records from the Metropolitan Transportation Authority.

The widespread interest in authority reform was illustrated by inclusion of the topic in the Governor's annual "State of the State" message to the Legislature. The Governor announced his intention to form a Commission to recommend the consolidation or elimination of several public authorities and to study a variety of authority-related issues. The 2005-06 Executive Budget recommends an appropriation of \$1 million for the establishment of such a Commission, to be headed by corporate governance expert Ira Millstein. On February 3, 2005, the Governor signed Executive Order 135 to establish the New York State Commission on Public Authority Reform.

The series of events that captured the interest of the highest level of State government, as well as New Yorkers across the State, have created an atmosphere in which meaningful public authority reform can and must be achieved. This report describes activities that have contributed to the current reform environment demonstrating that the time is right for newly proposed omnibus legislation that brings together the best elements of proposed reforms requiring legislative action.

Oversight and Accountability

Public authorities are creatures of New York State and local government, but are legally and administratively autonomous from the State, thus operating independently and with more flexibility than a State agency. Some public authorities are completely self-supporting, while others rely on appropriations from the State or local governments to fund their operations. Given their financial interdependence with governmental entities, however, certain oversight mechanisms have been put in place to ensure accountability in managerial, financial and operational handlings. These mechanisms include governing boards, the Public Authorities Control Board (PACB), legislative committees, reporting requirements and oversight by the Office of the State Comptroller, including the preparation of reports and audits.

Governing Boards

Due to their corporate nature, authorities are governed by boards of directors, whose members can be appointed directly by the Governor or on the recommendation of members of the Legislature or local officials. Enabling legislation generally defines the size of the board of directors and assigns responsibility for board appointments. Several of the State's public authorities are governed by boards whose members are involved in the affairs of more than one public authority.

Governing boards of public authorities continue to be the most important and first line of defense against wrongdoing by authority officials. Reform efforts must include initiatives to strengthen the ability of board members to carry out this essential oversight function.

Public Authorities Control Board

The PACB was created in 1976 in response to the growing amount of public authority debt.⁸ The Board has the power and duty to receive applications for approval of the financing (debt) and construction of any project proposed by any of the covered State authorities. Unfortunately, there are only 11 authorities subject to the PACB's oversight.

The PACB has five members including the chair. While all five members are appointed by the Governor, four of the members are recommended by the majority/minority legislative leaders. Only the chair and two members selected by the majority leaders may vote. The PACB is required to furnish the Office of the State

⁸ Section 50 of the Public Authorities Law.

Comptroller with a copy of each application, allowing seven days for the Comptroller's Office to comment. Projects can only pass with a unanimous decision by the three voting members.

Legislative Committees

Both the State Senate and Assembly have standing committees on corporations, authorities and commissions. The Assembly Standing Committee on Corporations, Authorities and Commissions is chaired by Assemblyman Richard L. Brodsky, while the Senate Commission on Corporations, Commission and Authorities is chaired by Senator Vincent L. Leibell.

These committees have been active in the pursuit of authority reform. They have held hearings to illustrate problems and challenges, and have proposed legislative remedies.⁹

Reporting Requirements

The Public Authorities Law (Law) requires many, but not all, public benefit corporations to submit annual statements, independent audits and other reports to the Comptroller, Governor and the Legislature.¹⁰ Sections 2800-2806 of the Law detail the various reports that must be submitted and the timing for submission of each. An annual fiscal year-end report to the Governor, finance committees of each legislative house and the Comptroller must provide information about each authority's:

- operations and accomplishments,
- receipts and disbursements or revenues and expenses,
- assets and liabilities, including the status of reserve, depreciation, special or other funds, and
- bonds and notes outstanding, including a statement of the amounts redeemed and incurred during the year.

Other sections similarly detail requirements for budget reports, audit reports and personnel reports.

⁹ For more information, see Legislative Committee Hearings section.

¹⁰ The term public authorities can be used to describe both public benefit and not-for-profit corporations. Public benefit corporations are established by an act of the State Legislature. The Public Authority Reform Act includes a definition of a public authority.

Oversight by the Office of the State Comptroller

In addition to reviewing reports that authorities are statutorily required to submit, the Office of the State Comptroller sends an annual data request to 53 public authorities.¹¹ The request is made under the Comptroller's regulation—"Accounting and Reporting for Public Authorities."¹² The questionnaire is used to gather information about authority organization and administration (e.g. employee compensation and contracting), debt, State support, State cost recovery and investment of funds. The amount of information requested was expanded in February 2004 as part of Comptroller Hevesi's efforts to compile data about State entities.¹³ Information about public authorities covered by the Comptroller's regulation is available to the public on the Office of the State Comptroller's website.¹⁴

Public Oversight

In addition to formal oversight mechanisms, it is important to note the public's right to act as watchdogs for certain authority practices. In 2003, when the Hudson River-Black River Regulating District proposed up to a 1,000 percent fee increase for access to the Sacandaga Reservoir, 4,600 permit holders did not leave the proposal that was presented without appropriate justification unnoticed.¹⁵ The authority backed down after its suggested increases were widely criticized by the public.

Numerous organizations have worked to hold public authority officials accountable, including those who joined the coalition in support of the Public Authorities Reform Act of 2004.¹⁶

¹¹ Although the regulation applies to a list of 55 entities, the Quarterhorse Breeding and Development Fund Corporation is inactive and The New York State Science and Technology Foundation was abolished in January 2000.

¹² 2NYCRR, Part 201.

¹³ For more information, see Increased Reporting Requirements section.

¹⁴ <<http://www.osc.state.ny.us/finance/pubauth/index.htm>>.

¹⁵ "Agency to Consider Water-Access Hikes." *The Times Union*, December 14, 2003.

¹⁶ See Appendix C.

Indications of Insufficient Oversight and Accountability

To assess whether the current mechanisms of authority oversight and accountability were effective, and draw increased attention to the need for public authority reform, the Office of the State Comptroller has released 8 policy reports and 46 audits on various public authorities since January 2003.

In a February 2004 report, the Office of the State Comptroller listed over 60 instances of questionable public authority practices from 1965 through 2003.¹⁷ The following list provides information on some questionable activities uncovered since the February 2004 report, many through the findings of State Comptroller audits and reports.¹⁸

Date	Agency	Summary
March 2004 (audit)	Lewis County Industrial Development Agency (LCIDA)	Lewis County officials inappropriately directed one-half million dollars in public funds to private businesses through LCIDA and Lewis County Opportunities, Inc. (LCO).
March 2004 (audit)	Rochester-Genesee Regional Transportation Authority (RGRTA)	RGRTA made many key decisions to create the proposed Rochester Central Station without sufficient study or documentation to support its choices. The findings about the process by which the project was handled highlight the need for greater oversight of public authorities.
May 2004 (audit)	New York Power Authority (NYPA)	NYPA's poor planning and use of unreliable cost estimates in constructing the new Poletti Power Plant in New York City increased the projected cost of the plant by \$275 million or 73 percent.
July 2004	Metropolitan Transportation Authority (MTA)	MTA announces it is considering a hike in the price of unlimited MetroCards and service cuts to help close its \$540 million budget deficit. This comes after implementing the largest fare hike in New York City history 14 months prior.
August 2004 (audit)	Nassau Health Care Corporation (NHCC)	NHCC's Board failed to authorize or ratify a series of decisions made by its officers, including certain pay raises and a proposed severance package for the former CEO.

¹⁷ Office of the State Comptroller, *Public Authority Reform: Reining in New York's Secret Government*, February 24, 2004.

¹⁸ This list is not comprehensive.

Date	Agency	Summary
October 2004	New York State Bridge Authority	Former Executive Director pleads guilty to defrauding the State by billing the Authority for trips to Florida and Texas to visit his family, look for vacation property and go sailing.
October 2004	Ogdensburg Bridge and Port Authority (OBPA)	OBPA accountant resigns after she allegedly used an OBPA credit card for over \$3,000 in personal purchases.
October 2004 (report)	Metropolitan Transportation Authority (MTA)	The Office of the State Comptroller report shows that MTA financial troubles are a result of the Authority borrowing beyond its means and other bad management decisions.
November 2004 (audit)	Erie County Medical Center (ECMC)	During Erie County's conversion of ECMC from a government-operated facility into a not-for-profit corporation, the County forced the hospital to borrow and then used the one-time debt proceeds to pay for County operating expenses. The transaction resulted in the imposition of additional debt costs on the hospital without that money being used to improve hospital operations.
November 2004 (audit)	Hudson River-Black River Regulating District (HRBRRD)	Payroll, pension, medical benefit and fiscal expenditure problems are found at HRBRRD, including the Authority paying one politically connected employee \$62,000 a year for working an average of four hours per week. The Board of Directors provided insufficient oversight of operations, lacked basic financial controls to ensure money was spent appropriately and provided extensive health benefits to Board members who should not have received them. Two people hired by the HRBRRD Board and paid full-time salaries and given full-time benefits for part-time work are no longer working for the Authority.
December 2004	Lackawanna Housing Authority/Erie County Water Authority	A Lackawanna city employee simultaneously earns \$43,000 a year as Sanitation Supervisor, \$66,000 a year as Director of the Lackawanna Housing Authority and over \$43,000 in his position with the Erie County Water Authority.

Date	Agency	Summary
January 2005 (audit)	New York Racing Association (NYRA)	NYRA paid employees and vendors more than \$1 million from 2002 through May 2004 for inappropriate, unsupported and excessive travel and entertainment expenses, including country club memberships and the costs of a golf outing for executives' wives, and improperly deducted many of these expenses from its tax returns. These travel and entertainment practices reduced the amount NYRA should have paid the State to operate the race tracks by more than one-half million dollars over two years and understated its tax liabilities as well.
January 2005	Metropolitan Transportation Agency (MTA)	A month after the MTA voted to increase fares and tolls, the Authority's Executive Director orders an immediate hiring freeze on all jobs not directly related to daily operations and reductions in expenses like travel, office supplies and cellular phones.

Reports

The Office of the State Comptroller issued eight major public authority reports in 2003 and 2004. Two reports addressed issues relating to public authorities as a whole, and six reviewed practices at specific authorities, including three on the Metropolitan Transportation Authority (MTA), two on the Long Island Power Authority (LIPA) and one on the New York Racing Association (NYRA). NYRA was also the topic of two reports released separately by the Racing and Wagering Board and the Attorney General. In addition, the State Attorney General and Inspector General issued a joint report investigating the New York State Canal Corporation.

Public Authority Reform: Reining in New York's Secret Government, Office of the State Comptroller, February 2004

Accompanying the Public Authority Reform Act of 2004, proposed by Comptroller Hevesi and Attorney General Spitzer, this report detailed the history of public authorities and identified numerous gaps in past and current oversight, including the issue of escalating public authority debt. Perhaps, the most important finding of the report was that it provided for the first time a statistical summary of public authorities in New York State.

An initial count of 643 authorities was released with the report. Since then, the Office of the State Comptroller has identified more than 730 authorities in total, and this number is expected to continue to increase.¹⁹ The report, consistent with the legislation, grouped authorities into the following four classes:

¹⁹ For a complete list of authorities by Class, see Appendix A.

Revised Breakdown of Public Authorities by Class, February 2005
(February 2004 totals are in parentheses)

Class	Description	Number
A**	Major public authorities with statewide or regional significance and their subsidiaries	188* (169)
B**	Entities affiliated with a State agency, or entities created by the State that have limited jurisdiction but a majority of Board appointments made by the Governor or other State officials	63 (43)
C	Entities with local jurisdiction	474 (425)
D	Entities with interstate or international jurisdiction and their subsidiaries	8*** (6)
Total		733 (643)

* Total reflects 38 prime authorities and 150 subsidiaries.

** There are 251 Class A & B authorities. Excluding subsidiaries, there are 101 Class A and Class B authorities.

*** Total reflects three prime authorities and five subsidiaries of the Port Authority.

Public Authority Governance in New York State: Members of Boards of Directors, Office of the State Comptroller, August 2004

Legally and administratively autonomous from the State, and structured like private corporations, public authorities are governed by boards of directors. Individual authorizing statutes define the number of board members and assign responsibility for their appointment. In addition, Sections 2825-2827 of the Public Authorities Law set general terms and conditions for authority board membership and activities.²⁰ The lack of shareholders in public benefit corporations and public authorities creates different challenges than in the private sector. As a result, the need for a system of checks in the form of an active board is perhaps even more important. And so, with continued emphasis on authority reform, the Office of the State Comptroller released this report on public authority governance.

The August 2004 report illustrates the need for stronger authority boards by citing several examples of questionable activities by authority officials and cases where information may not have been fully disclosed to the boards. Lessons learned from private sector corporate governance reform are described as well. Although most of the public began to focus on these issues in the wake of scandals affecting Enron, Worldcom, Tyco and other private sector firms, the report notes that organized efforts to improve corporate governance have been underway for many years.

²⁰ Section 2825, Membership on Authorities and Commissions; Section 2826, Quorums and Majorities; Section 2827, Removal of Authority Members.

Proposed governance reform for authorities is addressed through a summary of the findings of the Public Authority Governance Advisory Committee, as well as a summary of the Public Authority Reform Act (S.7301/A.11414), proposed by Comptroller Hevesi and Attorney General Spitzer in February 2004.²¹ The report also gives details on the boards of 58 public authorities, finding that because as many as 40 percent of the board of director positions for the State's largest public authorities are vacant or filled by people serving expired terms, there is an opportunity to recruit members with the skills necessary to perform effective oversight of authority operations, thus substantially strengthening the boards.

Metropolitan Transportation Authority

The Metropolitan Transportation Authority's (MTA's) financial practices were under significant scrutiny during 2003 and 2004, with three reports issued by the Office of the State Comptroller.

An Examination of the Finances of the Metropolitan Transportation Authority, Office of the State Comptroller, April 2003

The April 2003 report found that the MTA did not have a transparent budget process when it was asking for a fare increase. Only after Comptroller Hevesi subpoenaed the MTA and required testimony of officials did the Office of the State Comptroller learn that the MTA moved funds to reduce its 2002 surplus and create a deficit in 2003. The Comptroller announced a reform proposal to change the secretive culture of the MTA and to make it more accountable. The Office of the State Comptroller imposed new regulations on the MTA's budget practices that have improved transparency and the quality of budget information provided.

Review of the Financial Plan for the Metropolitan Transportation Authority, Office of the State Comptroller, December 2003

A follow-up review showed that only six months after the largest fare hike in its history, the MTA was projecting budget gaps of \$840 million in 2005, \$1.3 billion in 2006 and \$1.5 billion in 2007. But because the MTA was counting on risky resources, the gaps could have been substantially larger, as much as \$2.1 billion by 2007, which would be a staggering 29 percent of revenues that year.

Review of the Proposed Financial Plan and Capital Program for the Metropolitan Transportation Authority, Office of the State Comptroller, October 2004

Comptroller's staff found that the MTA's own actions were the primary cause of its growing financial crisis. In addition to borrowing beyond its means and other bad management decisions, the MTA did not have an adequate plan to fix its financial problems.

²¹ For more information, see Millstein Committee and Legislation Introduced sections.

Long Island Power Authority

The Long Island Power Authority (LIPA) had its contracting and spending practices investigated through two reports issued by the Office of the State Comptroller since 2003.

The Long Island Power Authority: Efforts to Measure and Influence Public Opinion, Office of the State Comptroller, July 2003

According to the July 2003 report, LIPA paid a political consultant \$45,000 to conduct polls that included many inappropriate questions about politicians. Further, the consultant was employed without using required competitive bidding and without a contract. The consultant, Strategic Planning Systems, was working for the Lazio for Senate campaign at the same time that it conducted a poll for LIPA that asked questions about that U.S. Senate race. Also, LIPA could not provide complete information about its spending on polling, which totaled at least \$1.2 million in 2001 and 2002. Other findings of the report included LIPA's plan to spend \$1 million on the first year of a multi-year branding campaign.

Comptroller's staff also found that LIPA had three units involved in efforts to measure or influence public opinion: Communications, Government Relations and Retail Services. Those units had a total budget of \$14 million for 2003, including \$1.3 million for market surveys and \$1.3 million for consultants. Together, these units also budgeted more than \$20,000 for three car leases, \$80,000 for travel, \$11,500 for catering and more than \$1 million for advertising, promotion, sponsorships and special events in 2003 and 2004. Comptroller Hevesi recommended that LIPA improve its public reporting and internal oversight of polling and efforts to influence public opinion. The Comptroller also announced that he would engage in a detailed review of LIPA's budget and study of other management practices.

The Long Island Power Authority: Review of Budget Procedures, Office of the State Comptroller, January 2004

This was the first ever review by a State entity of LIPA's internal budget documents. Comptroller's staff found that LIPA's actual operating expenses grew twice as fast as budgeted expenses. The report noted that LIPA had been hiding its actual spending in its budget reports in several ways—both its internal spending on its own operations and total spending, including the costs of delivering electricity. The Authority was hiding its internal spending by mixing it with total spending and only reporting to the public on its budgeted, not actual spending. Comptroller Hevesi recommended that LIPA implement changes to make its budget process more open and accountable, including releasing its annual budget to the Governor, Legislature and public early enough to allow for a reasonable period of review and comment. Comptroller Hevesi also recommended LIPA compare its proposed budget to actual operating results in its budget presentation for the public, and make a concerted effort

to control costs by reducing its administrative spending and reporting to ratepayers on its specific cost cutting initiatives.

Notably, LIPA's budget for its 2005 fiscal year was presented earlier than in 2004 and the Authority credited the Comptroller's recommendations as the source of this and other improvements.

New York Racing Association

The New York Racing Association: The Case for Reform, Office of the State Comptroller, September 2003

In 2003, the Racing and Wagering Board and the Attorney General released separate reports identifying dozens of troubling control weaknesses that enabled tellers and other New York Racing Association (NYRA) employees to steal money and cheat customers out of hundreds of thousands of dollars. The September 2003 Office of the State Comptroller report proposed a broad reform program, including an Independent Private Sector Inspector General (IPSIG) to monitor NYRA, steps to ensure video lottery terminals are installed and operated at Aqueduct no matter what happens to NYRA so the State gains the additional revenues, and a stronger, more focused gaming oversight entity to provide effective regulation of racing and other gaming. The goal was to restore confidence in the New York racing industry and ensure its continued contribution to the State's economy.

Recommendations in this report were the basis for the appointment of a monitor to oversee NYRA as a condition of deferred prosecution imposed by the federal court. Pursuant to a deferred prosecution agreement entered into between the United States Attorney for the Eastern District of New York and NYRA, a federal monitor was appointed by the United States District Court to oversee all aspects of NYRA operations. The Court directed the monitor to report to and take direction from the State Comptroller and the U.S. Attorney. In addition, elements of the Gaming Reform Act proposed by the Governor during the 2004 legislative session and reintroduced as part of the 2005-06 budget bills include elements of the reforms proposed in the Comptroller's report.

New York State Canal Corporation

A Joint Investigation into the Contract Between the New York State Canal Corporation and Richard A. Hutchens CC, LLC, Office of the Attorney General, November 2004

Following disclosure of the fact that the New York State Canal Corporation had sold exclusive development rights along the canal system for \$30,000, Assemblyman Richard L. Brodsky initiated hearings and subpoenaed documents that illustrated problems with the procurement that produced the agreement. Comptroller Hevesi rescinded approval by the Office of the State Comptroller of the contract formalizing the

agreement, thereby rendering it null and void. Subsequently, the Governor requested that the Office of the State Inspector General and the Attorney General investigate the matter. In November 2004, a report on the findings of the joint investigation was released.²² It concluded that "the process that led to the Hutchens contract was tainted by improper conduct, some of which violated the New York Public Officers Law and some of which was simply unseemly. Canal Staff gave Hutchens confidential and privileged documents, responded to calls to open the process to other potential developers by simply going through the motions, pressured an independent consultant into changing its report, and withheld information from and misled its own Board."²³

Audits

Comptroller Hevesi directed audit resources within his office to the examination of New York State's public authorities. Forty-six such audits have been completed since January 2003, and 42 more are in process.²⁴ For 2005, another three dozen authority audits are planned.

The focus of each audit is selected on a risk-based approach. The Comptroller's Office identifies activities, through a preliminary survey, that have the greatest probability of needing improvement. In order to utilize the Comptroller's audit resources efficiently, reviews or policy reports are issued later as a follow up to an audit. This allows the Office of the State Comptroller to determine if the particular public authority has, in fact, acted on recommendations of the earlier audit to correct problems and enhance efficiency.

The Office of the State Comptroller plans to conduct audits of every major public authority during the course of the next few years. These audits will carefully look at each authority's internal controls, examining contract practices and financial management in an effort to identify weaknesses and offer recommendations to improve operating practices, strengthen the control environment and increase efficiency. This is an integral part of the Comptroller's efforts to increase the accountability of New York's public authorities.

Summary of Internal Control Audit Findings

Since 2003, the Office of the State Comptroller has issued 15 audit reports of various public authorities, examining operational internal controls related to eight broad categories.²⁵ Two public authorities were recognized for the positive results found in these audits: the Niagara Frontier Transportation Authority and the Thousand Islands

²² Office of the Attorney General Press Release, November 29, 2004.

²³ Office of the State Attorney General and State Inspector General, *A Joint Investigation Into the Contract Between the New York State Canal Corporation and Richard A. Hutchens CC, LLC.*, November 2004.

²⁴ For a list of Office of the State Comptroller audits, please see Appendix B.

²⁵ The eight categories were: Revenues, Cash, Payroll, Purchasing, Equipment, Budgeting, Accounting and Board Oversight, and Governance. For a list of these audits, see Appendix B.

Bridge Authority.²⁶ Both were found to have effective control environments—in other words, a culture where efficiency and effective management of resources is encouraged—and adequate policies and procedures governing critical operations.

Several troubling trends were identified showing the State's authorities often lack basic controls in the areas of purchasing, collecting and safeguarding revenue, tracking and restricting use of equipment, payroll and board governance, as noted below:

- Eight authorities did not ensure proper accounting of employee time and leave. Some authorities, such as the Genesee Valley Regional Market Authority, did not maintain written records of employee sick leave accruals.
- Eight authorities failed to adequately safeguard and account for receipts, such as the Wine and Grape Foundation, which did not maintain a daily log of cash receipts. Auditors found one customer that ordered glasses from the Foundation and would send payments to an employee's house, instead of the Foundation office.
- Eight authorities failed to secure equipment properly, often lacking necessary procedures and policies to restrict personal use, such as the Olympic Regional Development Authority (ORDA), which failed to affix the Authority's logo to one of two vehicles examined, and maintained no usage logs. At ORDA's Gore Mountain Venue, no equipment displayed the Authority's logo and no equipment logs were maintained.
- Seven authorities did not operate their purchasing procedures economically and efficiently, such as the Hudson River-Black River Regulating District, where staff credit card limits ranged from \$1,000 to \$10,000.
- Seven authorities did not collect revenues in a timely manner, such as the NYS Energy Research & Development Authority (NYSERDA), where auditors found staff often sent third-party invoices out late, and then did not work promptly to collect them.
- Six authorities did not adequately authorize and inventory equipment, such as the Roosevelt Island Operating Corporation, which maintained an inventory listing for equipment greater than \$1,000 that was inaccurate, incomplete, outdated and also lacked needed identifying information, such as model and serial number.
- Six authorities failed to properly authorize and receive purchased property, such as the Hudson River-Black River Regulating District, which had no justification for a \$21,000 vehicle purchase.

²⁶ Office of the State Comptroller Press Releases, January 19, 2005.

- Three authorities failed to meet standards for ethical board functioning and compliance with laws and regulations, such as the Hudson River-Black River Regulating District, which allowed the hiring of part-time staff at full-time salaries and inappropriately provided health care, vision and dental benefits to former and current board members.

Audits of Local Authorities

The Office of the State Comptroller also has conducted audits of local government authorities, including the Capital District Off Track Betting Corporation, the Franklin County Solid Waste Management Authority and Industrial Development Authorities (IDAs) in the City of Albany, Columbia County, Green Island, Saratoga County, Schenectady County and Niagara County.

A review of the Lewis County IDA identified public funds that had been inappropriately directed to private businesses. Specifically, more than \$380,000 had been paid to the Adirondack International Speedway and \$117,455 was provided to FiberMark North America. During the course of the audit, a local official told auditors that the payment to Adirondack Speedway had been made at the suggestion of a State official.²⁷ In response to the audit, Attorney General Eliot Spitzer initiated an investigation and in December 2004 announced agreements in which the County received a repayment and a security interest in the Speedway.²⁸

²⁷ Office of the New York State Comptroller Press Release, March 22, 2004.

²⁸ Office of New York State Attorney General Press Release, December 6, 2004.

Administrative Action

Governor Pataki took several steps during 2004 to begin to establish an administrative backbone for public authority reform by issuing directives and initiating other actions that did not require legislation. Similarly, Comptroller Hevesi has taken steps to employ the existing authority of his office to improve authority accountability.

Cahill Memo

In February 2004, John P. Cahill, Governor Pataki's Chief of Staff, announced a newly established Public Authorities Governance Advisory Committee (Committee). The Committee would consist of prominent members of New York's business, legal, accounting and academic communities with expertise in issues relating to corporate governance. Ira Millstein, corporate governance expert, was appointed to serve as Chairman. The announcement of the Committee was accompanied by a memo outlining "Model Governance Principles for Authorities," drafted by Cahill with help from Millstein, sent to the heads of 31 authorities. The Model Governance Principles for Authorities covers topics including:

- training,
- separating oversight and executive functions,
- establishing a coordinated committee structure,
- renewing focus on governance and ethics,
- renewing focus on audits and accountability,
- strengthening internal controls, and
- ensuring transparency and disclosure within each authority's board of directors.

Cahill called upon the board of directors of each of the authorities to develop an action for implementing the reforms and identify any legislative changes that would be necessary to comply with the principles. Authorities were asked to submit responses by May 14, 2004 for the Committee to review and make recommendations.

Millstein Committee

The Public Authorities Governance Advisory Committee (Committee), with assistance from the New York State Division of the Budget, reviewed and analyzed the action plans. The overall response was positive. In some instances, authorities were already in compliance with certain Model Governance Principles, and most were planning on adopting them.

The Office of the State Comptroller reviewed and analyzed the responses as well. There were certain Principles that stood out in response letters as being of main concern to the authorities, as outlined below:

- Nine authorities expressed concern with the requirement of “independence” for board members participating on audit and governance committees, specifically the exclusion of government employees and persons who have done or might do business with the authority. They cite that board appointments are out of their control, and also that it is unfair that only board members meeting the requirements of being “independent” can take on the additional burden of audit and governance committee responsibilities.
- Eight authorities addressed requiring board members to sign annual reports, expressing concern with board members taking accountability for their accuracy.
- Eight authorities expressed concern with compliance of auditing regulations. While agreeing with need for increased oversight, they raised concerns over the increased expense of hiring internal/external auditors, as well as the focus of resources on auditing taking away from the authority’s main purpose.
- Six authorities requested additional information on what constitutes a “financial expert,” as well as pointing out that the existence of a financial expert on their board is out of their control since board members are appointed.
- Six authorities questioned the need for separate audit and governance committees. Boards with few members suggest either functioning as a “committee of the whole” or increasing the size of the board.
- Three authorities brought up possible compensation for board members due to increased responsibilities.
- Two authorities noted that legislation must be enacted in order to enact the proposed separation of CEO and Chairman of the Board.

The Committee also met with the heads of certain authorities, where it learned that “each of the public authorities is somewhat unique in its purpose, operations, experiences, needs and ability under their respective enabling statutes to implement governance reforms.”²⁹ Stemming from the new information and awareness of public authority needs, the Committee determined whether any modifications were appropriate, and what additions might be helpful to the Model Governance Principles.

In July 2004, an interim report was issued by the Committee, posing several amendments to the Model Governance Principles based on a review of actions plans they received from the 31 authorities. The interim report covers topics including:

- composition of board committees,
- definition of board member “independence,”
- financial experience of audit committee members,
- timing of separation of Chairman and CEO roles,
- increased responsibilities of Governance Committee,
- director compensation,
- indemnification and Directors and Officers Insurance,
- disclosure and transparency through uniform, easily accessible financial information,
- fiduciary duties,
- board self-evaluation and training,
- internal audit function,
- continuous review of governance of public authorities, and
- waivers for authorities that are unable to adopt specific principles.

²⁹ According to the Draft Interim Report of the Public Authorities Governance Advisory Committee, June 22, 2004, the Committee had met with representatives of the Dormitory Authority, the New York State Housing and Finance Authority, the New York State Environmental Facilities Corporation, the New York State Power Authority, the Empire State Development Corporation and the Long Island Power Authority.

Governor Pataki's 2005 Agenda

Governor Pataki's 2005-06 Executive Budget recommends an appropriation of \$1 million for the establishment of a Commission on Public Authority Reform (Commission), headed by Ira Millstein, and including private-sector experts appointed by the Comptroller, the Attorney General, the Senate Majority Leader and the Speaker of the Assembly. As proposed, the nine-member Commission will evaluate the operations of State and local authorities, develop principles and policies of effective governance and financial disclosure, and recommend if certain authorities should be eliminated, dissolved or consolidated. On February 3, 2005, the Governor signed Executive Order 135 establishing the New York State Commission on Public Authority Reform.

Additionally, in his January 2005 State of the State address, the Governor suggested that he will propose reform legislation to facilitate compliance by public authorities with the Model Governance Principles. The scope of the Governor's reform legislation remains unknown. Other proposals included in this section of the Governor's annual Message to the Legislature call for the elimination or consolidation of many commissions, task forces and boards, and bans on procurement lobbying, backdoor borrowing and all lobbyist gifts.

Increased Reporting Requirements

Each year the Office of the State Comptroller sends out a data request packet to 53 public authorities. Among the data requested from each authority is the annual report, financial statements, report on procurement contracts, investment report and a questionnaire that includes important questions about organization and administration, debt, State support of the authority, State cost recovery and investment of funds. In February 2004, the Office of the State Comptroller expanded the CR 201 Questionnaire provided to Public Authorities, requesting additional annual reporting information. The changes concentrated on personnel information, including a breakdown of employees by exempt or non-exempt status, as well as the number of bargaining unit(s) represented. Lists of all employees, as well as just employees earning \$100,000 and above, with details such as title, exempt or non exempt status, department, bargaining unit, salary and total compensation were added to the data request.³⁰ The Comptroller's Office requested the information be submitted in an electronic format to facilitate organization and access. To date, public authority response to the revised questionnaire has been high.

The Office of the State Comptroller intends to issue a proposed regulation expanding the reach of CR 201 so that information can be collected from all Class A and Class B public authorities on a routine basis. In the absence of such regulation

³⁰ To date, the primary recommendations for authority reform have not addressed employment issues other than compensation because very little information is available about authority employment and related practices.

governing routine submission of information, in 2004, the Comptroller's Office conducted a telephone survey of the 212 Class A and Class B public authorities that had been identified at the time, as well as two Class D authorities, and requested information about 2002 annual data. As a result of the telephone survey, the following information was developed and published in April 2004:

- These authorities have approximately \$114.6 billion in outstanding debt—28 times more debt than the \$4 billion issued by New York State, and a figure larger than New York State's budget and the budgets of any other State except California.
- The reporting authorities had revenues of \$25.9 billion in 2002—\$11 billion more than the State spends on Education Aid—and employed at least 97,000 people.

Debt Issuance Approval Policy Statement and Guidelines

At the same time Comptroller Hevesi proposed comprehensive legislative and constitutional debt reform, the Comptroller took steps to promote prudent debt management through the exercise of his responsibility to review the terms and conditions of the private or negotiated sale of debt. On February 1, 2005, the Comptroller issued a Policy Statement on Debt Issuance Approval in order to provide clear guidance to public authorities and local governments, to ensure that all factors contributing to the cost of borrowing are considered in the review of negotiated or private sales, and to streamline and improve the Office of the State Comptroller's oversight process.

Many public authorities and certain local governments must obtain Office of the State Comptroller approval before selling bonds at private or negotiated sale. The purpose of the Comptroller's review is to protect the interests of taxpayers by ensuring that the total cost of the borrowing is reasonable and appropriate. With this goal of holding down the cost of issuance, the Office of the State Comptroller's review considers any factor that affects, or potentially affects, that cost.

Specifically, the Office of the State Comptroller review generally considers the following factors, taking into account the nature, size, structure and complexity of the transaction:

- the reasonableness of the underwriter's spread,
- the reasonableness of the costs of issuance,
- the reasonableness of the yields based on market conditions at the time of pricing,

- in the case of refundings, the reasonableness of the savings and savings structure with the goal of a structure that produces cash flow savings in every year, as well as net present value savings, and
- in the case of derivative transactions undertaken in connection with the sale, the reasonableness of the pricing and related costs of the transactions.

While the Comptroller's review of transactions may encourage issuers and underwriters to negotiate the best deal for the taxpayers, it is not a substitute for comprehensive constitutional and statutory debt reform.³¹

³¹ Office of the State Comptroller, *New York State's Debt Policy: A Need for Reform*, February 2005.

The State Senate and Assembly also have been active in public authority reform. Three substantial public authority reform bills were introduced in 2004, and the standing committees on Corporations, Authorities and Commissions of each house have been holding hearings.

Legislation Introduced

There are three major public authority reform proposals that were introduced in 2004, including the Public Authority Reform Act of 2004 (S.7301/A.11414), originally proposed by State Comptroller Hevesi and Attorney General Spitzer in February 2004, the Public Authorities Accountability Act of 2004 (S.7292) and the Independent Inspector General and Independent Budget Office Act (A.9010), which passed the Assembly on February 9, 2004.³²

The bill proposed by State Comptroller Hevesi and Attorney General Spitzer (S.7301/A.11414), sponsored by Vincent L. Leibell in the Senate, and Sheldon Silver and Richard L. Brodsky in the Assembly, is the most comprehensive of the three. S.7292, sponsored by Leibell, and A.9010, sponsored by Brodsky, both have elements in common with the Comptroller's and Attorney General's bill and some proposals that complement provisions of the Public Authorities Reform Act. Major themes from the three proposals include:

- creation of new oversight positions, including a Public Authority Inspector General (A.9010) and a Deputy Comptroller for Public Authority Supervision (S.7301/A.11414),
- requirements of public authorities to submit annual operating plans to a newly created Independent Budget Office (S.7292 and A.9010),
- debt limitations requiring legislative approval of new debt and banning refinancing without actual savings (S.7301/A.11414),
- review by a Temporary Commission on Public Authority Reform and/or Legislature of the necessity of all public authorities by requiring each Class A and B authority to submit written justification for its continued existence (S.7301/A.11414 and S.7292),

³² A.9010 was reintroduced in the Assembly as A00003 on January 5, 2005.

- rotation of independent auditors every five years, prohibition of non-audit services from these firms to prevent conflicts of interest, and the requirement of an independent audit committee of the governing body (S.7301/A.11414 and S.7292),
- requirements of authorities to publish financial and personnel reports (S.7301/A.11414, S.7292 and A.9010),
- corporate governance and the establishment and responsibilities of specific committees within governing boards (S.7301/A.11414 and S.7292),
- regulation over the establishment of subsidiaries (S.7301/A.11414 and S.7292),
- requirements of authorities to designate a specific officer or office to oversee compliance with contracting and procurement guidelines and codes of ethics (S.7301/A.11414, S.7292 and A.9010), and
- improvements in oversight of procurement lobbying, requiring registration and reporting of activities and expenditures relating to any attempt to influence any action related to the procurement of goods or services (S.7301/A.11414, S.7292 and A.9010).

Legislative Committee Hearings

The Senate and Assembly have been very active in monitoring public authority activities. Both the State Senate and Assembly have Standing Committees on Corporations, Authorities and Commissions. The Assembly Standing Committee on Corporations, Authorities and Commissions is chaired by Assemblyman Richard L. Brodsky. Brodsky's Committee has held numerous public hearings relating to public authority reform.³³ During 2003, nine public hearings were held to discuss reform in the MTA, two hearings were held on the appointment of an inspector general for the New York State Power Authority, and one hearing was held to discuss reform of public authority procurement, financial and investigative practices.³⁴

In 2004, the Assembly Committee held seven public hearings to discuss the finances of the MTA, one hearing on the West Side development proposal being funded through a public authority, and most recently, two hearings on the New York State Canal Corporation, a subsidiary of the Thruway Authority. The hearings with Thruway Authority officials, held December 14, 2004 and December 23, 2004, resulted in a December 30, 2004 State judge ruling that the Legislature has the power to receive

³³ New York State Assembly. Updates from the Committee on Corporations, Authorities and Commissions. <<http://assembly.state.ny.us/comm/?sec=post&id=9>>.

³⁴ See the New York State Assembly website. <<http://assembly.state.ny.us/comm/?sec=post&id=9>>.

internal memos from the executive branch. As a result, 600 pages of memos and emails between Governor Pataki's office and the Thruway Authority, connected to a \$30,000 contract regarding development rights for a 524-mile stretch of land along the Canal system to a single developer, were released.³⁵

The Senate Committee on Corporations, Commissions and Authorities is chaired by Senator Vincent L. Leibell. In late 2004, the Commission began a series of hearings on Public Authority Reform, the first of which was held on December 8, 2004. Testimonies included those offered by Manhattan Institute Senior Fellow Edmund J. McMahon and Kathryn Wylde, President and CEO of The Partnership for New York City.

McMahon's proposals included:

- a moratorium on the establishment of any new public authorities,
- establishment of a Sunset Commission to identify authorities that can be eliminated or merged,
- amendment of the Constitution to limit the number of authorities and stipulate that State and local authorities shall exist for a single, discrete purpose and shall issue bonds underwritten by project-specific revenues, and
- a provision of the amendment requiring voter approval for all general obligation borrowing.³⁶

Kathryn Wylde, President and C.E.O. of Partnership for New York City agrees that authorities should be more transparent to the public, particularly relating to corporate governance, accounting, procurement, lobbying and expenditures. Reforms endorsed in Wylde's testimony include:

- separating the roles of board chairman and CEO,
- making annual reports and budgets easily accessible to the public,
- ensuring that board members are truly independent, and
- making sure authorities adopt up-to-date corporate governance practices.³⁷

³⁵ "Assembly Wins Access to Pataki Canal Memos." *The Times Union*, December 31, 2004.

³⁶ Edmund J. McMahon, Senior Fellow for Tax and Budgetary Studies, Manhattan Institute for Policy Research. Testimony before the Senate Committee on Corporations, Commissions and Authorities. December 8, 2004. <<http://www.manhattan-institute.org/html/mcmahon12-08-04.htm>>.

³⁷ Kathryn Wylde, President and CEO, Partnership for New York City. Partnership Testimony on Public Authorities before the Senate Committee on Corporations, Commissions and Authorities. December 8, 2004. <http://www.nycp.org/pr_detail.asp?ID=33>.

Increased scrutiny of oversight and accountability and administrative action, as well as legislative activities, have all contributed positively toward public authority reform during the last two years. The following summarizes some of the notable results of these efforts, including the emergence of private sector action in support of reform, increased public awareness through media coverage and, most importantly, behavioral changes in the authorities themselves.

Private Sector Action in Support of Reform

Government officials and entities are no longer the only ones concerned and rallying for public authority reform. Creation of a coalition of public and private sector organizations with the goal of advocating for passage of reform legislation and holding authorities accountable for their actions, an event hosted by The Partnership for New York City that brought together public and private sector experts to discuss reform, the Straphangers Campaign for reform of the MTA, as well as the appointment of an Albany Law School scholar to pursue intensive studies of public authority reform in New York State, are some examples of private sector activities around the reform of public authorities.

Public/Private Coalition

In April 2004, Comptroller Hevesi and Attorney General Spitzer brought together representatives of 35 organizations representing a broad-based coalition of business, civic, environmental, labor, good government and other groups to urge legislative action on reform of the State's public authorities. The supporting groups signed a declaration stating: "The legislation dramatically boosts public accountability, establishes consistent corporate governance standards, and allows for a thorough review of authorities... It is clear that action should be taken in this area. We believe that the plan put forward by the Comptroller and Attorney General must generate a real debate on this issue."³⁸

The Partnership for New York City

In June 2004, The Partnership for New York City event was held. The event brought together private sector experts, nonprofit watchdog groups and public officials to discuss the future of public authorities with Comptroller Hevesi and members of the Governor's Public Authorities Governance Advisory Committee, headed by Ira Millstein. Comptroller Hevesi and Professor Millstein served as keynote speakers. The event

³⁸ See Appendix C for a listing of members of the coalition.

fostered discussion to improve corporate governance practices and better oversight, focusing on a need for increased transparency and accountability among public authorities. Talks also revolved around the best way to make the State's authorities more effective providers of services essential to the health and expansion of New York's local and State economies.

A draft of the Millstein Advisory Committee's Interim Report was presented to the forum.³⁹

Straphangers Campaign

Many organizations of individuals or groups have been committed to holding public authorities accountable for their actions. It is easiest to organize a coalition in cases where the authority has a defined constituency, as is the case with the MTA. The Straphangers Campaign of the New York Public Interest Research Group is a good example. Since 1979, it has conducted successful advocacy efforts and most recently has developed informational materials about MTA services and proposed fare hikes. The Straphangers Campaign has secured more than 4,000 signatures on a petition that reads:

*We the undersigned are outraged the MTA misled the public about their finances. We urge state officials to enact laws that will make the MTA more open and accountable.*⁴⁰

Albany Law School Scholar

Albany Law School named its first Postgraduate Fellow in Government Law and Policy in September 2004. William C. Snyder, Esq. joined the Government Law Center at Albany Law School to pursue intensive studies of three vital issues facing policymakers in New York and across the country. One of the topics chosen for review includes an examination of legal and policy issues surrounding public authorities in New York State, focusing on reform.⁴¹ The research will result in conferences and seminars that will take place in the Spring of 2005.⁴²

Press Coverage

Public authority scandals have received much attention in the media during 2004, resulting in widespread calls for reform, as noted below.

³⁹ The Future of Public Authorities in New York State Summary of a Forum convened by The Partnership for New York City, June 22, 2004.

⁴⁰ <<http://www.straphangers.org/mtareform/petition.htm>>.

⁴¹ Albany Law School Press Release, September 10, 2004.

<<http://www.als.edu/news/news-details.cfm?ID=10%2E3&newsID=333>>.

⁴² Albany Law School Government Law Center Newsletter, Fall 2004.

<http://www.als.edu/img/pdf_files/GLC_Fall04Newslet.pdf>.

New York

- *The Buffalo News* did a six-part series of reports and editorials calling for public authority reform. The series provided a history of public authorities, discussed the influence of money and the prevalence of debt, noted the role politics plays among legislators for or against the restructuring effort and considered some possible policy changes.⁴³
- *The Syracuse Post-Standard* did a four-part series of stories and editorials regarding the need for public authority reform. The reports focused on the intersections of big money, politics and the consequences of enormous debt.⁴⁴
- *Newsday* has published several articles and editorials regarding the need for reform of public authorities, including an in-depth story in July 2004.
- More than 30 editorials arguing for reform were published in sources across the State in 2004.⁴⁵

National

A public authorities cover story "The Phantom of New York" was featured in the November 2004 issue of a national publication, *Governing Magazine*. The article details a number of management and operational weaknesses uncovered in New York State public authorities, as well as citing debt issues, and proposals for reform. "At the very least," the article states, "it is a sign of weak oversight if a state government doesn't even know how many public authorities are acting in its behalf." The article draws attention to the MTA budget scandal, the Canal Corporation's canal land giveaway, NYRA tellers being convicted of tax fraud and money laundering, the head of the Bridge Authority spending \$25,000 on personal trips and \$80,000 worth of questionable credit card bills, as well as former Senator Alphonse D'Amato's \$500,000 fee for placing a telephone call to the MTA and persuading the authority to help his client get a loan. The article also discusses the growing public authority debt, and ends with a pessimistic observance by Steve Malanga comparing the situation with authorities to New York's budget process: "It's broken, but it doesn't suit the people in power to fix it."⁴⁶

⁴³ *The Buffalo News*, May 16, 2004 (2), May 17, 2004, May 18, 2004, May 19, 2004 and May 20, 2004.

⁴⁴ *The Post-Standard*, October 17, 2004, October 18, 2004, October 19, 2004, October 21, 2004 and October 22, 2004.

⁴⁵ *Staten Island Live* (silive.com), January 2, 2004 and March 4, 2004, *New York Post*, February 26, 2004, *The New York Times*, February 28, 2004, *The Buffalo News*, January 18, 2004, May 28, 2004 and *The Buffalo News* Series (see footnote 39), *Rochester Democrat and Chronicle*, February 29, 2004 and July 14, 2004, *The Post Standard* Series (see footnote 40), *Poughkeepsie Journal*, March 8, 2004, April 21, 2004, May 15, 2004, July 9, 2004 and September 8, 2004, *Newsday*, March 8, 2004, *New York Daily News*, March 8, 2004, *The Observer Dispatch*, April 16, 2004, *The Post Standard*, May 18, 2004, *The Journal News*, February 29, 2004, October 20, 2004 and November 28, 2004, and *The Times Union*, January 6, 2004, February 26, 2004 and November 30, 2004.

⁴⁶ Swope, Christopher. "The Phantom of the New York." *Governing Magazine*. November 2004.

Behavioral Changes at Authorities

As a result of audit findings and recommendations, and administrative and legislative actions, several public authorities have taken actions to improve their own behavior and the public opinion of their operations. Examples are included in the following chart, which is not intended to be comprehensive.

Date	Agency	Summary
January 2004	Metropolitan Transportation Authority (MTA)	Comptroller Hevesi and the MTA announced that the MTA would implement new regulations to continue the process of improved financial reporting already begun by the MTA.
March 2004	New York Racing Association (NYRA)	Pursuant to a deferred prosecution agreement entered into between the United States Attorney for the Eastern District of New York and NYRA, a federal monitor was appointed by the United States District Court to oversee all aspects of NYRA operations. The Court directed the monitor to report to and take direction from the State Comptroller and the U.S. Attorney.
May 2004	Long Island Power Authority (LIPA)	LIPA's Chairman announced the result of four competitive processes to select means by which to improve Long Island's energy outlook in the short and long term. LIPA was so confident in the procurement processes it employed that it publicly invited the Comptroller to review them.
May 2004	New York Racing Association (NYRA)	Governor Pataki proposed a three-point plan to restructure and strengthen the regulation of horse racing, which included elements consistent with certain recommendations in the Comptroller's September 2003 report on NYRA. The plan also includes a provision that would eliminate three public authorities involved in horse breeding and capital financing for NYRA.
June 2004	Long Island Power Authority (LIPA)	The LIPA Board of Trustees approved hiring advisors to explore future operating options and develop recommendations. Options include, but are not limited to, privatization of the utility, purchase of generation facilities, renegotiation of existing contracts and/or combinations of these options.

Date	Agency	Summary
June 2004	Canal Corporation	Canal Corporation's Board approved resolutions requiring a competitive process for all property transactions, including review by the State Comptroller of any property acquisitions worth more than \$15,000, leases with projected rental revenue exceeding \$10,000 and any property transfers over \$10,000, other than public benefit leases.
November 2004	Agriculture and Horse Breeding Development Authority	In response to preliminary audit findings, the Agriculture and Horse Breeding Development Fund asked the Office of the State Comptroller to handle short term investments and payroll.
November 2004	Long Island Power Authority (LIPA)	The Comptroller's January 2004 report recommended that LIPA release its annual budget to the Governor, Legislature and public early enough to allow for a reasonable period of review and comment. LIPA officials implemented this recommendation by releasing their 2005-2006 annual budget on November 18, more than a month earlier than last year's budget proposal, and acknowledged the Comptroller's recommendation.
December 2004	Port Authority	An audit by the Office of the State Comptroller concluded that the Port Authority effectively managed a project to restore Path Train Services damaged in the terrorist attacks of September 11. The audit showed that the \$455 million project was completed ahead of schedule and the cost was justified, showing that claims of cost overruns were inaccurate.
January 2005	Hudson River-Black River Regulating District (HRBRRD)	In response to the November 2004 audit, the HRBRRD Executive Director announced a goal to make operations "as predictable and transparent as possible" in 2005. ⁴⁷ He called for the development of a more user-friendly website that can be continuously updated, as well as suggesting a study of the agency's offices to determine how assignments could be better delegated. HRBRRD has already implemented the audit suggestion of hiring a full-time attorney to help ensure the district acts within the confines of State law. ⁴⁸

⁴⁷ "River District Reaches Out to Public." *The Times Union*, January 11, 2005.

⁴⁸ "Chief River Regulator Says He's Solving Agency's Problems." *Watertown Daily Times*, January 10, 2005.

Classes of Public Authorities

Class A

Agriculture & NYS Horse Breeding Development Fund
Battery Park City Authority
Capital District Transportation Authority
 Access Transit Services
 Capital District Transit System
 Capital District Transit System, Number 1
 Capital District Transit System, Number 2
 CTDA Facilities, Inc.
Central NY Regional Transportation Authority
 Central New York Centro, Inc.
 Centro Call-A-Bus, Inc.
 Centro of Cayuga, Inc.
 Centro of Oswego, Inc.
 Centro Parking, Inc.
 Designated Recipient Services, Inc.
 Intermodal Transportation Center, Inc.
Community Facilities Project Guarantee Fund
Dormitory Authority of the State of New York
 Facilities Development Corporation
 NYS Medical Care Facilities Finance Agency
Environmental Facilities Corporation
Executive Mansion Trust
Homeless Housing Assistance Corporation
Hudson River-Black River Regulating District
Industrial Exhibit Authority
Long Island Power Authority
 LILCO dba LIPA
Metropolitan Transportation Authority
 Excess Loss Trust Fund
 First Mutual Transportation Assurance Company
 MTA Capital Construction Company
 MTA Capital Program Review Board
 MTA Office of the Inspector General
 Long Island Rail Road Company
 Metro-North Commuter Rail Road Company
 Metropolitan Suburban Bus Authority
 New York City Transit Authority & Manhattan &
 Bronx Surface Transit Operating Authority
 Staten Island Rapid Transit Operating Authority
 Tri-borough Bridge and Tunnel Authority
NAR Empire State Plaza Performing Arts Center
 Operating Corporation
Natural Heritage Trust
New York Convention Center Operating Corporation
Niagara Frontier Transportation Authority
 Niagara Frontier Transit Metro Systems, Inc.
NYS Bridge Authority
NYS Energy Research & Development Authority
NYS Housing Finance Agency
 Housing Trust Fund Corporation
 NYS Affordable Housing Corporation
NYS Job Development Authority (aka ESDC)
 New York Liberty Development Corporation
NYS Local Government Assistance Corporation
NYS Olympic Regional Development Authority
NYS Project Finance Agency
NYS Sports Authority
NYS Theater Institute Corporation
NYS Thoroughbred Breeding and Development Fund
 Corporation
NYS Thoroughbred Racing Capital Investment Fund
NYS Thruway Authority
 New York State Canal Corporation
Power Authority of the State of New York
Rochester-Genesee Regional Transportation Authority
 Batavia Bus Service, Inc.
 Genesee Transportation Service Council Staff,
 Inc.
 Lift Line, Inc.
 Livingston Area Transportation Service, Inc.
 Orleans Area Transit System, Inc.
 Regional Transit System, Inc.
 Renaissance Square Corporation
 RGRTA Maritime Development Corporation
 Seneca Transport Systems, Inc.
 Wayne Area Transportation Service, Inc.
 Wyoming Transportation Service, Inc.
Roosevelt Island Operating Corporation
Roswell Park Cancer Institute Corporation
State of New York Mortgage Agency
State of New York Municipal Bond Bank Agency
 Tobacco Settlement Financing Corporation
State University Construction Fund
United Nations Development Corporation
Urban Development Corporation (aka Empire State
 Development Corporation)
 125th Street Mart, Inc.
 260-262 W. 125th Street Corporation
 42nd Street Development Corporation
 900 Woolworth Redevelopment Corporation
 Apollo Theatre Redevelopment Corporation
 Apple Walk Houses, Inc.
 Archive Preservation Corporation
 Audubon Development Corporation
 Aurelius Cayuga Development Corporation
 Beach Redevelopment Corporation
 Blue Sky Redevelopment Corporation
 Borinquen Plaza Housing Company, Inc.

Broadway East Townhouses, Inc.
Brooklyn Bridge Park Development Corporation
Buffalo Waterfront Phase III Houses
Carlken Manor Houses, Inc.
Cathedral Parkway Houses, Inc.
Cherry Hill Houses, Inc.
City-State Development Corporation
Clifton Springs Houses
Deposit Industrial Redevelopment Corporation
Downhill Local Development Corporation
Eagle Bridge – Thomson Redevelopment Corporation
Empire State Community Development Corporation
Erie County Stadium Corporation
Excelsior Capital Corporation
FDA Headquarters, Inc.
Fordham Commercial Redevelopment Corporation
Friendly Homes Houses
Governor's Island Preservation and Education Corporation
Governor's Island Redevelopment Corporation
Grote Street Houses, Inc.
Harlem Canaan House, Inc.
Harlem Community Development Corporation
Harriman Research & Technology Development Corporation
High Technology Incubators, Inc.
Highland Canalview Houses, Inc.
Horizons Waterfront Commission, Inc.
HUDC323 St. Nicholas Realty Corporation
Hudson River Park Conservancy, Inc.
Jespersen-Rochester Houses
Kennedy Square Houses, Inc.
Lower Manhattan Development Corporation
Mermaid Development Corporation
Metro-Center Development Corporation
Mt. Morris West Development Corporation
Moynihan Station Development Corporation
New York Convention Center Development Corporation
New York Empowerment Zone Corporation
New York Harbor Preservation and Development Corporation
New York State Mortgage Loan Enforcement Corporation
Niagara Falls Development Corporation
Overcoat Development Corporation
Pennsylvania Station Redevelopment Corporation
Queens West Development Corporation
Rainbow Center Development Corporation
REBRAAF Development Corporation
Rochester-Goodman Street, Inc.
Rockland Manor Houses, Inc.
Roosevelt Island Development Corporation
Sea Park East Houses
Sea Park West Houses, Inc.
Seaport Redevelopment Corporation
South Fallsburgh Houses, Inc.
Southeast Loop Phase IIA Houses, Inc.
St. Paul's Upper Falls Housing Company, Inc.

Statewide Local Development Corporation
Times Square Hotel, Inc.
Times Square Subway Improvement Corporation
UDC Special Development Corporation
UDC ALBEE Square Redevelopment Corporation
UDC Aurora Development Corporation
UDC Buffalo Avenue Redevelopment Corporation
UDC Clinton Square Development Corporation
UDC Commercial Center, Inc.
UDC Commodore Redevelopment Corporation
UDC DeWitt Development Corp.
UDC General Development I, Inc.
UDC General Development II, Inc.
UDC Greater Rochester, Inc.
UDC Hanover, Inc.
UDC Harlem Development Corporation
UDC Harlem, Inc.
UDC Love Canal, Inc.
UDC Niagara, Inc.
UDC Nonprofit Houses, Inc.
UDC Outer Loop Development Corporation
UDC St. George, Inc.
UDC Stadium
UDC Ten Eyck Development Corporation I
UDC Ten Eyck Development Corporation II
UDC Ten Eyck Development Corporation III
UDC Utica Redevelopment Corp.
UDC World Trade Center Memorial Foundation
Unity Park Houses, Inc.
Unity Park II (Niagara Park) Corporation
Upaca Town Houses, Inc.
Upper Lake Redevelopment Corporation
USA Niagara Development Corporation
Village Manor Houses, Inc.
West 45th Street Industrial Condominiums, Inc.
West Avenue Redevelopment Corporation
World University Games Corporation
Wright Manor (Phase I) Corporation
Wright Manor (Phase II) Corporation
Wright Park Houses, Inc.
Wright Park Phase II, Inc.

Class B

Aging Research, Inc.
Adirondack Park Institute
Albany Port District Commission
Buffalo Fiscal Stability Authority
New York Charitable Asset Foundation
City University Construction Fund
Development Authority of the North Country
Erie County Medical Center Corporation
Hudson River Park Trust
Health Research, Inc.
Life Insurance Company Guaranty Corporation
Municipal Assistance Corporation for the City of NY
Municipal Assistance Corporation for the City of Troy
Nassau County Interim Finance Authority
Nassau Health Care Corporation
New York Racing Association
NYS Archives Partnership Trust
NY Wine/Grape Foundation
Ogdensburg Bridge and Port Authority
Port of Oswego Authority
Research Foundation for Mental Hygiene
Research Foundation of CUNY
Research Foundation of SUNY
University Auxiliary Services at Albany, Inc.
Auxiliary Campus Enterprises & Services (Alfred)
Brockport Auxiliary Services Corporation
Faculty Student Association (University at Buffalo)
Faculty Student Association (Buffalo State)
College Association (Canton)
Faculty Student Association (Cobleskill)
Auxiliary Services Corporation (Cortland)
College Association at Delhi, Inc.
Faculty Student Association (Downstate Medical –
Brooklyn)
Auxiliary Services Corporation (Farmingdale)
Faculty Student Association (Fredonia)
Campus Auxiliary Services (Geneseo)
Morrisville Auxiliary Corporation
Campus Auxiliary Services (New Paltz)
Organization of Ancillary Services (Oneonta)
College Auxiliary Services (Plattsburgh)
Potsdam Auxiliary & College Educational Services, Inc.
Purchase College Association
Faculty Student Association (Stony Brook)
Auxiliary Services Corporation (Upstate Medical –
Syracuse)
Welfare Research, Inc.
Westchester County Health Care Corporation
Bernard M. Baruch College Auxiliary Enterprises
Corporation
Borough of Manhattan Community College Auxiliary
Enterprises Corporation
Bronx Community College Auxiliary Enterprises
Corporation
Brooklyn College Auxiliary Enterprises Corporation
John Jay College of Criminal Justice Auxiliary Services
Corporation, Inc.
Kingsborough Community College Auxiliary
Enterprises Corporation

Fiorello H. LaGuardia Community College Auxiliary
Enterprises Corp.
Lehman College Auxiliary Enterprises Corporation
Medgar Evers College Auxiliary Enterprises
Corporation
The City College Auxiliary Enterprises Corporation
Hostos Community College Auxiliary Enterprises
Corporation
Auxiliary Enterprise Board of Hunter College
Auxiliary Enterprise Board of New York City College of
Technology, Inc.
Queens College Auxiliary Enterprise Association
Queensborough Community College Auxiliary
Enterprise Association, Inc.
The College of Staten Island Auxiliary Services
Corporation, Inc.
York College Auxiliary Enterprises Corporation

Class C

Albany (City of) Housing Authority
Albany City IDA
Albany (City) Community Development Agency
Albany Convention Center Authority
Albany County Airport Authority
Albany County IDA
Albany Light, Heat, and Power Authority
Albany Municipal Water Finance Authority
Albany Parking Authority
Albany Pine Bush Commission
Albany Water Board
Albion (Town of) Housing Authority
Alexandria Bay (Village of) Housing Authority
Alfred, Almond, Hornellsville Sewer Authority
Allegany (Town of) Housing Authority
Allegany IDA
American Museum of Natural History Planetarium
Authority
Amherst IDA
Amsterdam (City of) Housing Authority
Amsterdam IDA
Amsterdam Parking Authority
Auburn (City of) Housing Authority
Auburn IDA
Babylon IDA
Batavia (City of) Housing Authority
Bath (Village of) Housing Authority
Beacon (City of) Housing Authority
Beacon Community Development Agency
Beacon IDA
Bethlehem IDA
Binghamton (City of) Housing Authority
Binghamton Parking Authority
Binghamton Urban Renewal Agency
Booneville (Village of) Housing Authority
Brookhaven IDA
Brookhaven (Town of) Resource Recovery Agency
Broome County Resource Recovery Agency
Broome County Sports Center Authority
Broome IDA
Buffalo Municipal Housing Authority
Buffalo Municipal Water Finance Authority
Buffalo Sewer Authority
Buffalo (City of) Urban Renewal Agency
Cambria (Town of) Housing Authority
Camillus (Town of) Housing Authority
Canajoharie (Village of) Housing Authority
Canandaigua Housing Authority
Canastota (Village of) Housing Authority
Canton (Village of) Housing Authority
Capital District Regional Off-Track Betting Corporation
Catskill (Village of) Housing Authority
Catskill Regional Off-Track Betting Corporation
Cattaraugus IDA
Cayuga County Water and Sewer Authority
Cayuga IDA
Center Authority of Glens Falls
Central New York Regional Market Authority
Champlain IDA
Chautauqua IDA
Chautauqua, Cattaraugus, Allegany and Steuben
Southern Tier Extension Railroad Authority
Chautauqua (County of) Sports, Recreation and
Cultural Authority
Cheektowaga (Town of) Housing Authority
Chemung IDA
Chenango IDA
Chittenango (Village of) Housing Authority
Clarence IDA
Clayton (Village of) Housing Authority
Clifton Park IDA
Clifton Park (Town of) Water Authority
Clifton-Fine Health Care Corporation
Clinton County IDA
Cohoes (City of) Housing Authority
Cohoes (City of) Parking Authority
Cohoes (City of) Renewal Agency
Cohoes IDA
Colonie IDA
Columbia IDA
Concord IDA
Corinth IDA
Corning (City of) Housing Authority
Corning (City of) Urban Renewal Agency
Cortland (City of) Housing Authority
Cortland IDA
Coxsackie (Village of) Housing Authority
Dekalb (town of) Housing Authority
Delaware County IDA
Dolgeville (Village of) Housing Authority
Dunkirk (City of) Housing Authority
Dutchess County IDA
Dutchess County Resource Recovery Agency
Dutchess County Water and Wastewater Authority
East Hampton (Town of) Housing Authority
East Rochester (Village of) Housing Authority
East Syracuse (Village of) Housing Authority
Eastern Rensselaer County Solid Waste Management
Authority
Edwards (Town of) Housing Authority
Elbridge (Village of) Housing Authority
Elizabethtown (Village of) Housing Authority
Ellenville (Village of) Housing Authority
Elmira Heights (Village of) Housing Authority
Elmira Heights (Village of) Urban Renewal Agency
Elmira Housing Authority
Elmira Parking Authority
Elmira Urban Renewal Agency
Endicott Parking Authority
Erie County IDA
Erie County Water Authority
Erwin (Town of) Housing Authority
Erwin (Town of) Urban Renewal Agency
Erwin (Town of) IDA
Essex County IDA
Essex (County of) Solid Waste Management Authority
Fairport IDA
Fairport (Village of) Urban Renewal Agency

Fallsburg (Town of) Housing Authority
 Fort Edward (Village of) Housing Authority
 Fowler (Town of) Housing Authority
 Frankfort (Village of) Housing Authority
 Franklin County IDA
 Franklin (County of) Solid Waste Management Authority
 Fredonia (Village of) Housing Authority
 Freeport Community Development Agency
 Freeport (Village of) Housing Authority
 Fulton (City of) Community Development Agency
 Fulton (City of) Housing Authority
 Fulton County IDA
 Fulton Parking Authority
 Genesee County IDA
 Genesee Valley Regional Market Authority
 Geneseo (Village of) Urban Renewal Agency
 Geneva (City of) Housing Authority
 Geneva IDA
 Glen Cove Community Development Agency
 Glen Cove (City of) Housing Authority
 Glen Cove IDA
 Glens Falls (City of) Housing Authority
 Glens Falls IDA
 Glens Falls Urban Renewal Agency
 Glenville (Town of) Housing Authority
 Gloversville Community Development Agency
 Gloversville (City of) Housing Authority
 Goshen (Town of) Housing Authority
 Goshen (Village of) Housing Authority
 Gouverneur (Village of) Housing Authority
 Great Neck (Village of) Housing Authority
 Great Neck Water Authority
 Greater Rochester Sports Authority
 Greater Troy Area Solid Waste Management Authority
 Green Island (Village of) Housing Authority
 Green Island IDA
 Green Island Power Authority
 Greenburgh (Town of) Housing Authority
 Greene County IDA
 Greenport (Village of) Housing Authority
 Groton (Village of) Housing Authority
 Groton Village IDA
 Guilderland IDA
 Hamburg IDA
 Hamilton County IDA
 Harrietstown (Town of) Housing Authority
 Harrison Parking Authority
 Hempstead (Incorporated Village of) Community Development Agency
 Hempstead (Town of) Housing Authority
 Hempstead (Village of) Housing Authority
 Hempstead IDA
 Herkimer (Village of) Housing Authority
 Herkimer IDA
 Hermon (Town of) Housing Authority
 Heuvelton (Village of) Housing Authority
 Historic Rome Development Authority
 Hoosick (Town of) Housing Authority
 Hornell (City of) Housing Authority
 Hornell IDA
 Horseheads (Village of) Housing Authority
 Hudson (City of) Community Development Planning Agency
 Hudson (City of) Housing Authority
 Hudson IDA
 Hudson Parking Authority
 Hudson-Mohawk Urban Cultural Park Commission
 Hudson Yards Corporation
 Huntington (Town of) Housing Authority
 Ilion (Village of) Housing Authority
 Island Park (Village of) Housing Authority
 Islip (Town of) Community Development Agency
 Islip (Town of) Housing Authority
 Islip IDA
 Islip Resource Recovery Authority
 Ithaca Urban Renewal Agency
 Ithaca Housing Authority
 Jamestown (City of) Housing Authority
 Jamestown Parking Authority
 Jamestown Urban Renewal Agency
 Jefferson IDA
 Johnson City (Village of) Housing Authority
 Johnson City Parking Authority
 Jordan (Village of) Housing Authority
 Kaser (Village of) Housing Authority
 Kenmore (Village of) Housing Authority
 Kingston (City of) Housing Authority
 Kiryas Joel (Village of) Housing Authority
 Lackawanna Housing Authority
 Lake Placid (Village of) Housing Authority
 Lancaster (Village of) Housing Authority
 Lancaster IDA
 Lansing (Town of) Housing Authority
 Le Roy (Village of) Housing Authority
 Lewis County IDA
 Liberty (Village of) Housing Authority
 Lisbon (Town of) Housing Authority
 Little Falls (City of) Housing Authority
 Little Falls Urban Renewal Agency
 Liverpool (Village of) Housing Authority
 Livingston County IDA
 Livingston County Water and Sewer Authority
 Lockport (City of) Housing Authority
 Lockport (Town) IDA
 Long Beach (City of) Housing Authority
 Long Beach (City of) Parking Authority
 Long Island Job Development Authority
 Long Island Regional Ashfill Board
 Long Island Regional Market Authority
 Lowville (Village of) Housing Authority
 Lynbrook (Village of) Housing Authority
 Madison County IDA
 Malone (Town) IDA
 Malone (Village of) Housing Authority
 Mamaroneck (Town of) Housing Authority
 Mamaroneck (Village of) Housing Authority
 Marion (Town of) Housing Authority
 Massena Housing Authority
 Mechanicville (City of) Housing Authority
 Mechanicville-Stillwater IDA
 Medina (Village of) Housing Authority

Middletown (City of) Housing Authority
 Middletown IDA
 Middletown Parking Authority
 Monroe County Airport Authority
 Monroe County Water Authority
 Monroe IDA
 Monroe Regional Parking Authority
 Montgomery (Town) IDA
 Montgomery County IDA
 Montgomery, Otsego, Schoharie Solid Waste Management Authority
 Monticello (Village of) Housing Authority
 Montour Falls (Village of) Housing Authority
 Mount Kisco Parking Authority
 Mount Kisco Housing Authority
 Mount Pleasant IDA
 Mount Vernon (City of) Housing Authority
 Mount Vernon IDA
 Mount Vernon Urban Renewal Agency
 Multi-town Solid Waste Management Authority
 Nassau County IDA
 Nassau County Bridge Authority
 Nassau County Sewer and Storm Water Finance Authority
 Nassau Regional Off-Track Betting Corporation
 New Rochelle (City of) Housing Authority
 New Rochelle (City of) Parking Authority
 New Rochelle IDA
 New Square (Village of) Housing Authority
 New York City Housing Authority
 New York City IDA
 Newark (Village of) Housing Authority
 Newburgh Urban Renewal Agency
 Newburgh (City of) Housing Authority
 Newburgh IDA
 Niagara (Town of) Housing Authority
 Niagara County IDA
 Niagara Falls (City of) Housing Authority
 Niagara Falls (City of) Parking Authority
 Niagara Falls Public Water Authority
 Niagara Falls Water Board
 Niagara Town IDA
 Norfolk (Town of) Housing Authority
 North Elba (Town of) Housing Authority
 North Greenbush IDA
 North Hempstead (Town of) Housing Authority
 North Hempstead (Town of) Solid Waste Disposal Authority
 North Hempstead (Town of) Urban Renewal Agency
 North Syracuse (Village of) Housing Authority
 North Tarrytown (Village of) Housing Authority
 North Tonawanda (City of) Housing Authority
 North Tonawanda (City of) Parking Authority
 Norwich (City of) Housing Authority
 Nyack (Village of) Housing Authority
 Nyack (Village of) Parking Authority
 NYC Economic Development Corporation
 NYC Educational Construction Fund
 NYC Health & Hospitals Corporation
 NYC Housing Development Corporation
 NYC Municipal Water Finance Authority
 NYC Off-Track Betting Corporation
 NYC School Construction Authority
 NYC Sports Authority
 NYC Transitional Finance Authority
 NYC Water Board
 Ogdensburg (City of) Housing Authority
 Olean Urban Renewal Agency
 Olean (City of) Housing Authority
 Oneida (City of) Housing Authority
 Oneida City IDA
 Oneida County IDA
 Oneida County Sports Facility Authority
 Oneida-Herkimer Solid Waste Management Authority
 Oneonta (City of) Housing Authority
 Onondaga County IDA
 Onondaga County Resource Recovery Agency
 Onondaga County Solid Waste Disposal Authority
 Onondaga County Water Authority
 Ontario County IDA
 Orange County IDA
 Orange County Water Authority
 Orangetown (Town of) Housing Authority
 Oriskany Falls (Village of) Housing Authority
 Orleans County IDA
 Ossining (Village of) Housing Authority
 Oswego (City of) Housing Authority
 Oswego County IDA
 Owego Parking Authority
 Otsego County IDA
 Oyster Bay (Town of) Housing Authority
 Painted Post (Village of) Housing Authority
 Palmyra (Village of) Housing Authority
 Patchogue (Village of) Community Development Agency
 Patterson (Town of) Housing Authority
 Pawling (Village of) Housing Authority
 Peekskill (City of) Civic Center Authority
 Peekskill Housing Authority
 Peekskill Parking Authority
 Peekskill IDA
 Philadelphia (Village of) Housing Authority
 Philmont (Village of) Housing Authority
 Plattsburgh (City of) Housing Authority
 Port Chester (Village of) Housing Authority
 Port Chester IDA
 Port Chester (Village of) Parking Authority
 Port Jervis Community Development Agency
 Port Jervis (City of) Housing Authority
 Port Jervis IDA
 Port Jervis Parking Authority
 Potsdam (Village of) Housing Authority
 Poughkeepsie (City of) Housing Authority
 Poughkeepsie (City of) Parking Authority
 Poughkeepsie IDA
 Putnam County IDA
 Queensbury (Town of) Housing Authority
 Ramapo (Town of) Housing Authority
 Rensselaer (City of) Housing Authority
 Rensselaer (City) IDA
 Rensselaer County IDA
 Rensselaer County Water and Sewer Authority

Rensselaer Falls (Village of) Housing Authority
Riverhead (Town of) Community Development Agency
Riverhead IDA
Riverside (Village of) Urban Renewal Agency
Rochester (City of) Housing Authority
Rockland County IDA
Rockland County Solid Waste Management Authority
Rockville Centre (Village of) Community Development Agency
Rockville Centre (Village of) Housing Authority
Rome (City of) Housing Authority
Rome (City of) Parking Authority
Rome Urban Renewal Agency
Rotterdam (Town of) Housing Authority
Rotterdam IDA
Rye (City of) Housing Authority
Sackets Harbor (Village of) Housing Authority
Saint Johnsville (Village of) Housing Authority
Saint Johnsville (Village of) Urban Renewal Agency
Salamanca (City of) Housing Authority
Salamanca Hospital District Authority
Salamanca IDA
Salamanca Indian Lease Authority
Saratoga County Water Authority
Saratoga IDA
Saratoga Springs (City of) Housing Authority
Saratoga Springs City Center Authority
Schenectady City IDA
Schenectady County IDA
Schenectady Metroplex Development Authority
Schenectady Municipal Housing Authority
Schenectady Parking Authority
Schoharie County IDA
Schuyler County IDA
Scotia (Village of) Housing Authority
Seneca County IDA
Sherrill (City of) Housing Authority
Sidney IDA-village
Skaneateles (Village of) Housing Authority
Sleepy Hollow (Village of) Parking Authority
Sloatsburg (Village of) Housing Authority
Solvay (Village of) Housing Authority
South Nyack (Village of) Housing Authority
Southampton (Town of) Housing Authority
Southeast IDA
Spring Valley (Village of) Housing Authority
Spring Valley (Village of) Parking Authority
St. Lawrence County IDA
Steuben County IDA
Suffern (Village of) Parking Authority
Suffolk County IDA
Suffolk County Judicial Facilities Agency
Suffolk County Water Authority
Suffolk Regional Off-Track Betting Corporation
Sullivan County IDA
Syracuse Housing Authority
Syracuse IDA
Syracuse Parking Authority
Syracuse Urban Renewal Agency
Tarrytown Housing Authority
Thousand Islands Bridge Authority
Ticonderoga (Town of) Housing Authority
Tioga County IDA
Tompkins County IDA
Tonawanda (City of) Community Development Agency
Tonawanda (City of) Housing Authority
Tonawanda (Town of) Housing Authority
Transit Construction Fund
Troy (City of) Housing Authority
Troy Industrial Development Authority
Troy Parking Authority
Trust for Cultural Resources of the City of NY
Trust for Cultural Resources of the County of Onondaga
Tuckahoe Housing Authority
Tuckahoe Parking Authority
Tully (Town of) Housing Authority
Tupper Lake (Village of) Housing Authority
Ulster County IDA
Ulster County Resource Recovery Agency
Union (Town of) Housing Authority
Upper Mohawk Valley Memorial Auditorium Authority
Upper Mohawk Valley Regional Water Board
Upper Mohawk Valley Regional Water Finance Authority
Utica Housing Authority
Utica (City) IDA
Utica Parking Authority
Utica Transit Authority
Victor Urban Renewal Agency
Waddington (Village of) Housing Authority
Walden IDA
Wallkill (Town of) Housing Authority
Wallkill IDA
Warren and Washington County IDA
Warwick (Town of) Housing Authority
Warwick (Village of) Housing Authority
Water Authority of Great Neck North
Water Authority of Southeastern Nassau County
Water Authority of Western Nassau County
Waterford (Town) IDA
Watertown (City of) Housing Authority
Watertown Urban Renewal Agency
Watervliet (City of) Housing Authority
Watkins Glen (Village of) Housing Authority
Wayne County IDA
Wayne County Water and Sewer Authority
Webster (Village of) Housing Authority
West Carthage (Village of) Housing Authority
West Winfield (Village of) Housing Authority
Westbury Community Development Agency
Westchester County IDA
Western Finger Lakes Solid Waste Management Authority
Western Regional Off-Track Betting Corporation
Wheatfield (Town of) Housing Authority
White Plains Urban Renewal Agency
White Plains (City of) Housing Authority
Wilna (Town of) Housing Authority
Wilton (Town of) Water and Sewer Authority
Woodridge (Village of) Housing Authority

Wyoming County IDA
Yates County IDA
Yonkers Housing Authority
Yonkers IDA
Yonkers (City of) Parking Authority
Yorktown (Town of) Housing Authority

Class D

Buffalo and Fort Erie Public Bridge Authority

Niagara Falls Bridge Commission

Port Authority of New York and New Jersey

New York and New Jersey Railroad Corporation

Newark Legal and Communications Center Urban Renewal Corporation

Port Authority Trans-Hudson Corporation

Transit Center, Inc.

WTC Retail LLC

Appendix B

2003, 2004 & 2005 AUTHORITY AUDITS

As of February 4, 2005

(Audits tracking internal controls are highlighted)

CLASS	ENTITY	AUDIT NO.	AUDIT TITLE	ISSUE DATE
A	Battery Park City Authority	2004-S-8	Internal Controls Over Employee Compensation, Travel and Entertainment, and Community Event Expenditures	September-04
A	Capital District Transportation Authority	2003-F-51	Capital Construction Management Practices (Follow-Up Review - 2001-S-48)	February-04
A	Dormitory Authority of the State of New York	2003-D-3	A Review of the Westchester County Courthouse Renovation and Construction Project	September-03
A	Empire State Performing Arts Center Corporation	2002-Q-15	Internal Controls Over Financial Operations	March-03
A	Environmental Facilities Corporation	2004-S-4	Internal Controls Over Financial Operations	September-04
A	Housing Trust Fund Corporation	2003-Q-7	Internal Controls Over Financial Operations	June-04
A	Hudson River-Black River Regulating District	2004-S-58	Internal Controls Over Financial Operations	November-04
A	Industrial Exhibit Authority	2002-Q-12	Internal Controls Over Financial Operations	February-03
A	Metropolitan Transportation Authority	2001-S-69	New York City Transit: Rapid Transit Services for Persons with Disabilities	January-04
A	Metropolitan Transportation Authority	2004-F-4	Availability of Parking (Follow-Up Review - 2001-S-10)	June-04
A	Multiple Authorities (Capital District Transportation Authority, Central New York Regional Transportation Authority, Niagara Frontier Transportation Authority, Rochester-Genesee Regional Transportation Authority)	2004-F-19	Commuter Choice Programs (Follow-Up Review - 00-S-30)	September-04
A	Niagara Frontier Transportation Authority	2004-S-24	Internal Controls Over Financial Operations	January-05
A	NYS Bridge Authority	2002-F-46	Selected Business Practices (Follow-Up Review - 99-S-20)	February-03
A	NYS Energy Research and Development Authority	2004-S-55	Internal Controls Over Financial Operations	November-04
A	NYS Olympic Regional Development Authority	2003-F-4	Time & Attendance - Whiteface and Gore (Follow-Up - 00-S-29)	April-03
A	NYS Olympic Regional Development Authority	2004-S-78	Internal Controls Over Financial Operations	January-05
A	NYS Theater Institute Corporation	2002-Q-16	Internal Controls Over Financial Operations	March-03

CLASS	ENTITY	AUDIT NO.	AUDIT TITLE	ISSUE DATE
A	NYS Thruway Authority	2001-S-50	Travel Plaza Operations	June-03
A	NYS Thruway Authority	2002-R-2	Contract for the E-ZPass System	January-04
A	NYS Thruway Authority	2003-R-6	Titan Armored Car, Inc.	December-04
A	Power Authority of the State of New York	2001-S-64	Power Generation in the New York City Area	May-04
A	Rochester-Genesee Regional Transportation Authority	2002-S-37	Selected Financial Management and Operating Practices	April-04
A	Rochester-Genesee Regional Transportation Authority	2003-S-34	Capital Planning Practices - Rochester Central Station	March-04
A	Rochester-Genesee Regional Transportation Authority	2003-S-46	Greater Rochester Community Transportation Foundation - Selected Financial Management Practices	April-04
A	Roosevelt Island Operating Corporation	2003-Q-4	Internal Controls Over Financial Operations	November-03
A	State University Construction Fund	2003-F-10	Contract with Hudson Design (Follow-Up Review - 2001-S-29)	August-03
B	Erie County Medical Center Corporation	2004-MS-3	The Sale of the Erie County Medical Center	November-04
B	Health Research, Inc.	2002-S-14	Health Research, Inc.: Disbursements of Discretionary Funds	April-03
B	Health Research, Inc.	2002-S-39	Health Research, Inc.: Disbursement of Grant Funds	August-03
B	Hudson River Park Trust	2004-S-37	Internal Controls Over Financial Operations	January-05
B	Multiple Authorities (Bernard M. Baruch College Auxiliary Enterprises Corporation, John Jay College of Criminal Justice Auxiliary Services Corporation, Inc.)	2003-F-29	City University of New York - Selected Auxiliary Enterprises (Baruch and John Jay)	June-04
B	Nassau County Health Care Corporation	2003-M-81	Nassau Health Care Corporation Multi-Year Financial Plan	September-03
B	Nassau County Health Care Corporation	2004-M-58	Nassau Health Care Corporation Pay Increases	August-04
B	New York Racing Association	2002-S-31	Audit of the Annual Franchise Fee for Calendar Years 2000 and 2001	September-03
B	New York Racing Association	2004-S-40	Travel and Entertainment Expenses	January-05
B	NY Wine and Grape Foundation	2003-Q-5	Internal Controls Over Financial Operations	February-04
C	Capital District Regional Off-Track Betting Corporation	2003-M-116	Capital District Regional Off-Track Betting Corporation	March-04
C	Central New York Regional Market Authority	2002-Q-13	Internal Controls Over Financial Operations	February-03
C	Franklin County Solid Waste Management Authority	2004-M-66	Cash Receipts and Disbursements	December-04
C	Genesee Valley Regional Market Authority	2002-Q-14	Internal Controls Over Financial Operations	February-03

CLASS	ENTITY	AUDIT NO.	AUDIT TITLE	ISSUE DATE
C	Multiple Authorities (Albany City IDA, Columbia County IDA, Green Island IDA, Saratoga County IDA, Schenectady City IDA)	2004-MR-3	Industrial Development Agencies' Project Evaluation Criteria and Monitoring Efforts	May-04
C	Niagara County IDA	2004-M-21	Niagara County IDA Financial Condition	May-04
C	Thousand Island Bridge Authority	2004-S-50	Internal Controls Over Selected Financial Operations	January-05
D	Buffalo and Fort Erie Public Bridge Authority	2004-S-38	Public Communication, Board Governance, Real Estate Acquisitions, and Procurement Practices	February-05
D	Port Authority of NY & NJ	2003-F-43	Tunnel Maintenance and Inspection Program (Follow-Up Review - 98-S-71)	June-04
D	Port Authority of NY & NJ	2004-S-44	Contract for Temporary PATH Station	December-04

Organizations Supporting Public Authority Reform

- 1199 SEIU NEW YORK'S HEALTH & HUMAN SERVICE UNION
- ACORN/NY
- AMERICAN LUNG ASSOCIATION OF NYS
- ASIAN AMERICAN LEGAL DEFENSE AND EDUCATION FUND
- BRENNAN CENTER FOR JUSTICE
- CENTER FOR MEDICAL CONSUMERS
- CITIZEN ACTION
- CITIZENS' ADVISORY PANEL
- CITIZENS BUDGET COMMISSION
- CITIZENS' ENVIRONMENTAL COALITION
- CITIZENS UNION
- CLEARWATER
- COMMON CAUSE/ NY
- DEMOS
- ENVIRONMENTAL ADVOCATES of NY
- FIGHT FOR FAMILIES
- FISCAL POLICY INSTITUTE
- LEAGUE OF WOMEN VOTERS NYS
- LONG TERM CARE COMMUNITY COALITION
- MENTAL HEALTH ASSOC. IN NYS
- NYS AFL-CIO
- NEW YORK COALITION AGAINST SEXUAL ASSAULT
- NEW YORK PUBLIC INTEREST RESEARCH GROUP (NYPIRG)
- NYS SCHOOL BOARDS ASSOCIATION
- NEW YORK STATE UNITED TEACHERS
- ORGANIZATION OF NYS MANAGEMENT/CONFIDENTIAL EMPLOYEES, INC. (OMCE)
- PEOPLE FOR THE AMERICAN WAY/ NY
- PUBLIC EMPLOYEES FEDERATION
- PROFESSIONAL STAFF CONGRESS
- REAL MAJORITY PROJECT
- SENSES
- STUDENT ASSEMBLY OF SUNY
- STUDENTS4REFORM
- TRANSPORTATION WORKERS UNION (TWU)
- UNIVERSITY STUDENT SENATE OF CUNY

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