
Enterprise Fraud, Waste and Abuse Prevention and Detection:

Annual Report to the
New York State Legislature



OFFICE OF THE NEW YORK STATE COMPTROLLER
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Introduction

The New York State Legislature amended the State Finance Law in 2015 by adding a new Section 8-c, which provides for the establishment of a statewide electronic system to help detect and prevent fraud, waste and abuse in government spending and to help avoid improper payment of public moneys. Section 8-c affirms the State Comptroller's role in protecting the public's money, and requires cooperation by State agencies and State public authorities in this effort.

The Office of the State Comptroller (OSC) continues to make progress towards applying data analytics to enhance its efforts to identify and prevent fraud, waste and abuse in several areas. By evaluating innovative methods and technologies and adopting those that prove effective, OSC constantly refines and improves its systems for protecting the public's money.

Analytics Enable More Thorough and Efficient Audits

Audits are an essential tool in preventing waste, fraud and abuse in government. Examining financial management practices and operations can uncover internal control weaknesses, wasteful procurement practices and other shortcomings that cost the public money. OSC has increased audit efficiency and expanded the types of inquiries it can pursue by making data analytics central to its audit work. The results of this work are substantial. For this year, OSC's Division of State Government Accountability's data analytics audit work had a fiscal impact of \$526 million.

Identifying Waste, Potential Fraud and Savings Opportunities

Medicaid Overpayments

Using data analysis, OSC auditors identified over \$102.1 million in Medicaid overpayments for managed care premiums made on behalf of 65,961 recipients with duplicate identification numbers. In addition, more than \$140 million in overbilled claims were identified by testing for: third-party health insurance; inpatient claims with an incorrect deductible amount; hospital claims billed at a higher level of care than what was actually provided; incorrect newborn birth claims; improper practitioner, pharmacy, and clinic claims; and improper episodic home health care payments.

Medicaid overpaid \$975,795 on just 32 inpatient mechanical ventilation claims that reported 96 consecutive hours or more of these services. Although the computer system providers use to submit Medicaid claims did not contain actual begin and end times for mechanical ventilation services, examiners analyzed hospital admission and discharge data to determine that some patients could not have received 96 hours of ventilation services because their hospital stay was shorter than 96 hours. The audit included a recommendation that the Department of Health establish payment controls that validate the duration of mechanical ventilation services that hospitals claim.

Program Effectiveness

An OSC audit of the homeless outreach program established by the Metropolitan Transportation Authority (MTA) used optical character recognition software to convert outreach workers' handwritten daily activity logs to an electronic format, allowing examiners to analyze the full population of data rather than a limited sample. This enabled the team to conduct a detailed time study showing that outreach workers spent the bulk of their time in their office rather than conducting actual outreach work. OSC also found that inaccurate data threatened to undermine the MTA's ability to determine whether homeless clients are being served as intended and outreach is being directed to where it is most needed.

Tax Refund Processing

OSC collaborated with the Department of Taxation and Finance (DTF) and the Office of Information Technology Services to implement a new SQL Server database for the OSC tax audit team. The new technology allowed the team to incorporate new analytic techniques into OSC's Personal Income Tax (PIT) refund audit process, identifying 8,000 refunds totaling more than \$24 million from January 1, 2020 through June 9, 2020 for return and further examination. The team was also able to eliminate all paper from the audit, allowing team members to work safely and remotely. Because of these advancements, OSC was able to audit more efficiently and collaborate successfully with DTF to ensure taxpayers received timely refunds during the COVID-19 pandemic.

Interest Earnings on Funds in State Accounts

OSC used data analytics to examine payments made by State agencies during the 2019-20 fiscal year and identify opportunities to maximize interest earned on funds in State accounts. Early payments cause the State to forgo interest that could have been earned on the disbursed funds. OSC found the State has an opportunity to increase its annual interest earnings by more than \$38 million. OSC continues to work with agencies to change their business practices so the State can begin to realize these potential earnings in the 2020-21 fiscal year. Because the changes will be permanent, the earnings will continue into the future.

Expanding the Use of Data Analytics in Audit Planning

OSC continues to expand the use of data analytics in audit planning and in identifying and assessing specific areas of risk. As this effort includes incorporating data science into the analytics process, initial stages have required significant research and staff training. These investments provide value to taxpayers by allowing auditors to increase the number of transactions reviewed, analyze trends, and test with more specific audit criteria than would be practical using traditional audit methods. OSC auditors use techniques from fields such as predictive analytics, exploratory data analysis and data mining to identify transactions or other results that merit additional auditor scrutiny.

In the current remote work environment, incorporating data analytics into audit planning takes on even greater urgency. Over the past year, data analysis has been used in the development of 27 planned and in-progress audits of State agencies and authorities, in addition to the analytics used in audits of medical claims. This planning method was used to develop audits of software used by State entities. OSC identified 72 instances of software still in use but no longer supported by the vendors in just two transportation authorities — Rochester-Genesee Regional Transportation Authority and Niagara Frontier Transportation Authority. This type of exposure leaves entities at risk of not being able to access critical data if the software malfunctions and a vendor fix is unavailable.

Better Data Quality, Access and Reporting Lead to Better Risk Management

Improving Data Reliability, Integrity and Information Management

Audits require an assessment of data reliability so that auditors' conclusions and recommendations for improvement are based on valid information. Unreliable data also impacts program managers' ability to make informed and sound fiscal and program decisions. Over the past year, OSC identified multiple data reliability and integrity issues. For instance, at the Office of Children and Family Services, an OSC audit found that the electronic system of direct placement records contained numerous inaccuracies that compromise its integrity and usefulness for data analysis, reporting, and performance measure purposes, as well as for the monitoring of direct placement cases.

OSC is focused on improving the quality of data reported by public authorities through the Public Authorities Reporting Information System (PARIS). For example, OSC is working to detect data anomalies, inconsistencies and other potential issues much earlier in the reporting cycle by developing data queries that run automatically and generate email alerts to the PARIS staff team when certain criteria are met. This "first warning" system of review permits the team to target outreach to authorities where a potential issue has been identified. In addition, by facilitating more consistent observation of certain reporting issues, the new system will help the team identify areas where updated guidance or targeted training may be needed. These initiatives will improve data quality, enhance transparency and reduce the potential for inaccurate reporting by public authorities.

In an effort to gain more timely insights into local government financial condition, OSC analyzes State payments to local governments to gain a broader organizational understanding of the purpose and timing of such payments as well as how closely they match what local governments and school districts report to OSC on an annual basis. Since payment data are more current and granular than the information contained in the annual financial reports, which are filed after completion of the local

governments' fiscal year, one facet of the analysis will be to determine whether or not the payment data can be used to identify early revenue trends, signal potential stress points for individual units or classes of government and to inform broader policy discussions.

Leveraging Multiple Data Sources in the Service of Accountability

As technology enables the storage and processing of ever larger data sets, OSC continues to pursue opportunities to leverage this wealth of information to prevent and detect waste, fraud and abuse. Combining data from disparate sources can reveal inconsistencies and incomplete or inaccurate reporting that merits attention.

OSC obtains data from multiple public and State sources to supplement audit processes. For instance, OSC analyzed data from Open Book New York, the Statewide Financial System and OSC's First New York data warehouse for contract and payment information. Using this information, an OSC audit of the Office of Information Technology Services demonstrated that contracts valued at more than \$156 million had deficiencies in contract monitoring—primarily of contractors' reporting and documentation requirements—creating a risk that the State may not have received the required deliverables.

For an audit of the Office for People With Developmental Disabilities (OPWDD), OSC used Office of General Services and Department of Motor Vehicles data to determine whether OPWDD had sufficient controls over fleet vehicle management. Auditors found instances of missing license plates, the possible theft of a vehicle, concerns about whether vehicles were being used solely for official State business, and the underutilization of vehicles.

During an audit of the oversight of homeless shelters by the Office of Temporary and Disability Assistance (OTDA), OSC examiners surveyed counties to obtain an inventory of homeless shelters, which they then compared with an inventory provided by OTDA. The analysis revealed that OTDA was unaware of 35 shelters that received homeless resident referrals. Inaccurate information on facilities leaves OTDA without adequate information to perform oversight. The audit also recommended that OTDA continue to evaluate and develop its Shelter Management System—a data system used to track shelter inspection, violation and Corrective Action Plan information—to ensure it is used to its full potential in monitoring risk at homeless shelters.

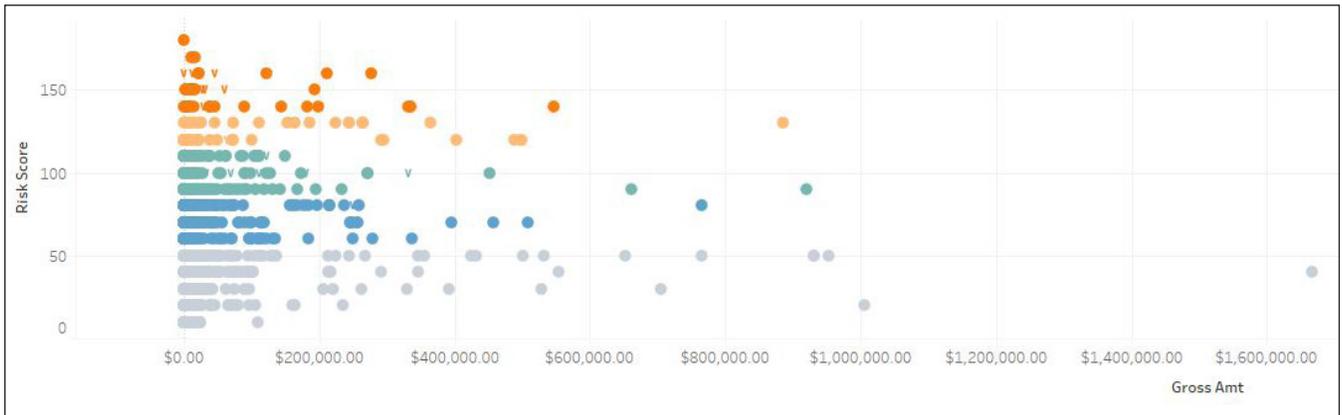
Monitoring Continuously Through Automated Reporting

Voucher and Expense Payment Audits

OSC is using new, continuous monitoring systems to conduct a more rapid, systematic review of data. For example, in the past two years, OSC has developed two separate systems to help auditors identify transactions with the highest risks for fraud, waste or improper payment. The first analyzes vouchers (see Figure 1)

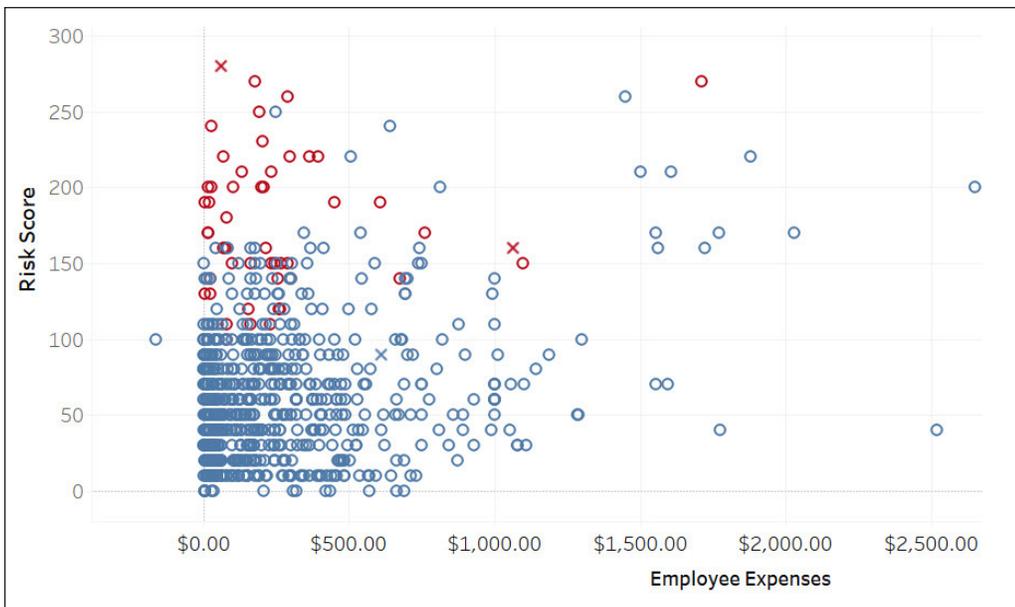
and the second analyzes employee expense payments (see Figure 2). Each is programmed with over 100 known risk indicators, such as contracts let without OSC pre-audit oversight and employees not complying with the OSC Travel Manual. Since April 2019, auditors using these tools have identified more than \$11 million in audit findings, including vendors not complying with contract terms, vendors calculating invoice amounts incorrectly, and employees exceeding federal meal and lodging per diem rates. Identifying these issues using data analytics resulted in an increase of more than 1000 percent in audit findings from the prior year.

Figure 1: Pending Vouchers by Gross Amount and Risk Score



Vouchers are grouped by color based on the risk score. The points at the top of the chart represent the vouchers considered the highest risk.

Figure 2: Pending Travel and Expense Reports by Amount and Risk Score



Red indicates a higher risk of overpayment. An X indicates a transaction is currently under audit. A solid point indicates the transaction was previously audited and is being resubmitted.

Non-Competitive Procurements

Without competition, agencies may overpay—or may not get the best value—for goods and services they need. Additionally, when agencies eliminate competition, it is unfair to those vendors who lose opportunities to do business with the State.

OSC has helped agencies save millions of dollars by following best procurement practices. For example, following notification by an OSC auditor that an agency’s continued no-bid extensions of an existing IT security services contract would not be approved, the agency bid the services and saved approximately \$3.7 million over five years, as compared with the prior non-competitive contract pricing.

In 2019, OSC received over 1,100 agency requests for exemption from the requirement that they advertise a procurement. These requests are generally used when an agency wants to award a contract without seeking competitive bids or proposals. While there are circumstances that warrant this approach—for example during an emergency or for unexpected needs when there is no time to bid—New York State law requires agencies to justify the need and obtain an exemption in order to limit the practice to exceptional cases.

To monitor use of certain non-competitive procurements, OSC has developed a visualization to identify agency contracts approaching their end date and/or those that may run out of funds before project completion (see Figure 3). Factors including the contract spending rate, prior use of single or sole source procurements and the number of vendors previously interested in the work are applied to obtain an overall “score.” For high-scoring contracts, OSC will share findings with the agency to encourage the agency to take the appropriate steps to complete a new competitive procurement timely.

Figure 3: Agency Contracts that Will Soon Expire or Run Out of Funding



Each color block represents a different State agency and the potential that the agency will pursue non-competitive procurements. The number of contracts identified within each State agency block represents specific contracts that will expire within the year and which have less than 10 percent of the total funding remaining. There is an increased probability that an agency would seek to continue these contracts on a non-competitive basis.

Potential Waste or Abuse in Contracting

The State executes thousands of new contracts and contract amendments annually. OSC uses data visualizations to illuminate relationships where the State already has an existing contract for the same or similar good or service with an existing vendor (see Figure 4). This analysis helps agencies avoid duplicate services and payments. For example, an agency submitted a non-competitive contract request for psychological screening tests; OSC was able to identify a prior contract for the same services and compared the rates. As the rate increases appeared excessive on the new agreement, the agency renegotiated the rates, resulting in savings of more than \$94,000, or 10 percent of the total.

Figure 4: Contracts by Vendor and Contracting State Agency or Public Authority

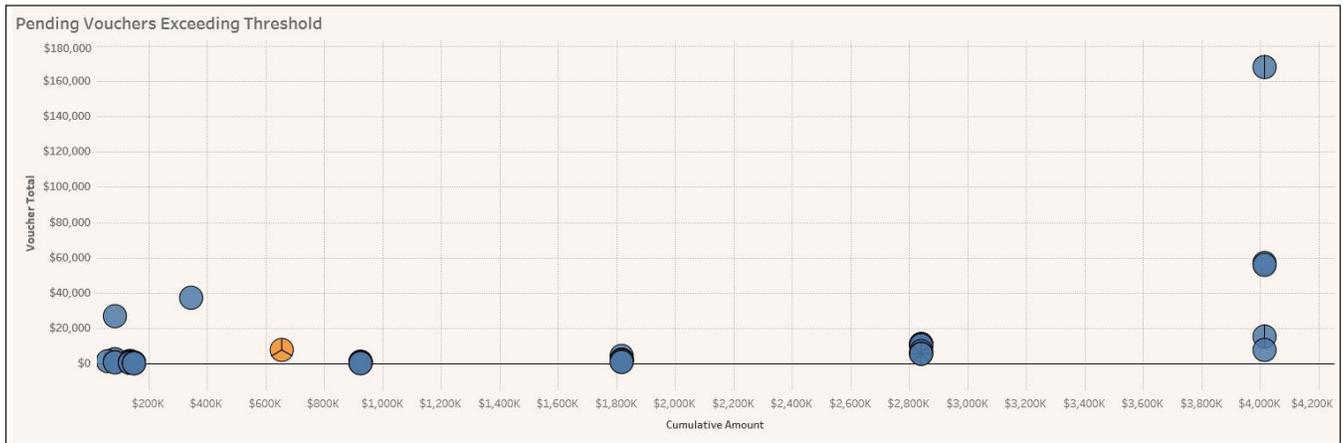


Adjacent boxes of the same color represent the same agency contracting with the same vendor (Vendor A). Each box represents a contract and the size of the box represents the size of the contract.

Compliance with Discretionary Spending Limits

OSC auditors use another visualization tool to identify agencies that are exceeding the amount of money they are allowed to pay a vendor without a contract. The visualization graphs pending vouchers based on voucher amount and the agency's cumulative spending with the vendor. This helps auditors judgmentally select the highest-risk vouchers for audit. Figure 5 identifies two scenarios. Vouchers where cumulative spending to the vendor exceeds the agency's \$50,000 aggregate discretionary purchasing limit are represented by blue dots. Vouchers not referencing a contract where the agency had made prior payments to the vendor that did reference a contract are shown in orange. Not obtaining a contract or referencing a contract can circumvent State law, be unfair to other vendors or result in unintended overspending.

Figure 5: Agency Exceeding Discretionary Spending Threshold



Investment Risk Monitoring

OSC is also using data analytics to better monitor financial risks in the New York State and Local Retirement System (NYSLRS). Data from multiple sources are combined and aggregated into a suite of automated reports to be shared with appropriate end users. This standardizes the report content, reduces the risk of errors and makes actionable information available more quickly. As a result, the pension system is better able to identify and respond to potential risks as they emerge.

Analytics Engage Stakeholders

Improving Public Access and Transparency to Promote Accountability

Open Data Compliance with Executive Order 95

State government entities possess large amounts of information on subjects such as health, business, public safety, parks and recreation, labor and transportation. Some data must remain confidential to ensure public safety, protect personal information or comply with license agreements or other restrictions on data use. However, much data can and should be shared with the public. Executive Order 95 established an Open Data Website (data.ny.gov) for the collection and public dissemination of publishable State data maintained by covered State entities. Open Data creates transparency across all levels of government and gives the public user-friendly access to vast quantities of State information. Making data publicly available can reduce costs, improve government efficiency, and inspire collaboration with the private sector. Furthermore, Open Data encourages researchers and watchdog groups to make suggestions for improving government and the quality of life in New York. These goals are most easily achieved when covered State entities make publishable State data available in a timely manner.

OSC conducted Open Data audits at the Office of General Services and the Department of State, finding each generally complied with the Executive Order, but both have opportunities to improve. Areas for improvement included: identifying new data sets to publish, enhancing data quality and reliability, and refreshing previously published data. Three additional Open Data audits are under development.

Data Visualization

When communicating findings based on data analysis, presenting results visually can help the audience quickly grasp key results and their implications for operations, financial stewardship and public policy.

Census Response Rates

For the 2020 Census, OSC created a public-facing interactive visualization showing Census response rates by county. Getting a high response rate is important because seats in the House of Representatives are allocated based on population as determined by the decennial census. Some federal funding to state and local governments is also apportioned based in part on population. At the local level, understanding the needs of neighborhoods depends on reliable Census data. The visualization shows where response rates are lagging the rates for the 2010 Census and which areas of the State have the lowest response rates. Local officials and community leaders can use this information to target outreach efforts to areas at the greatest risk for significant undercounts.

Federal Balance of Payments

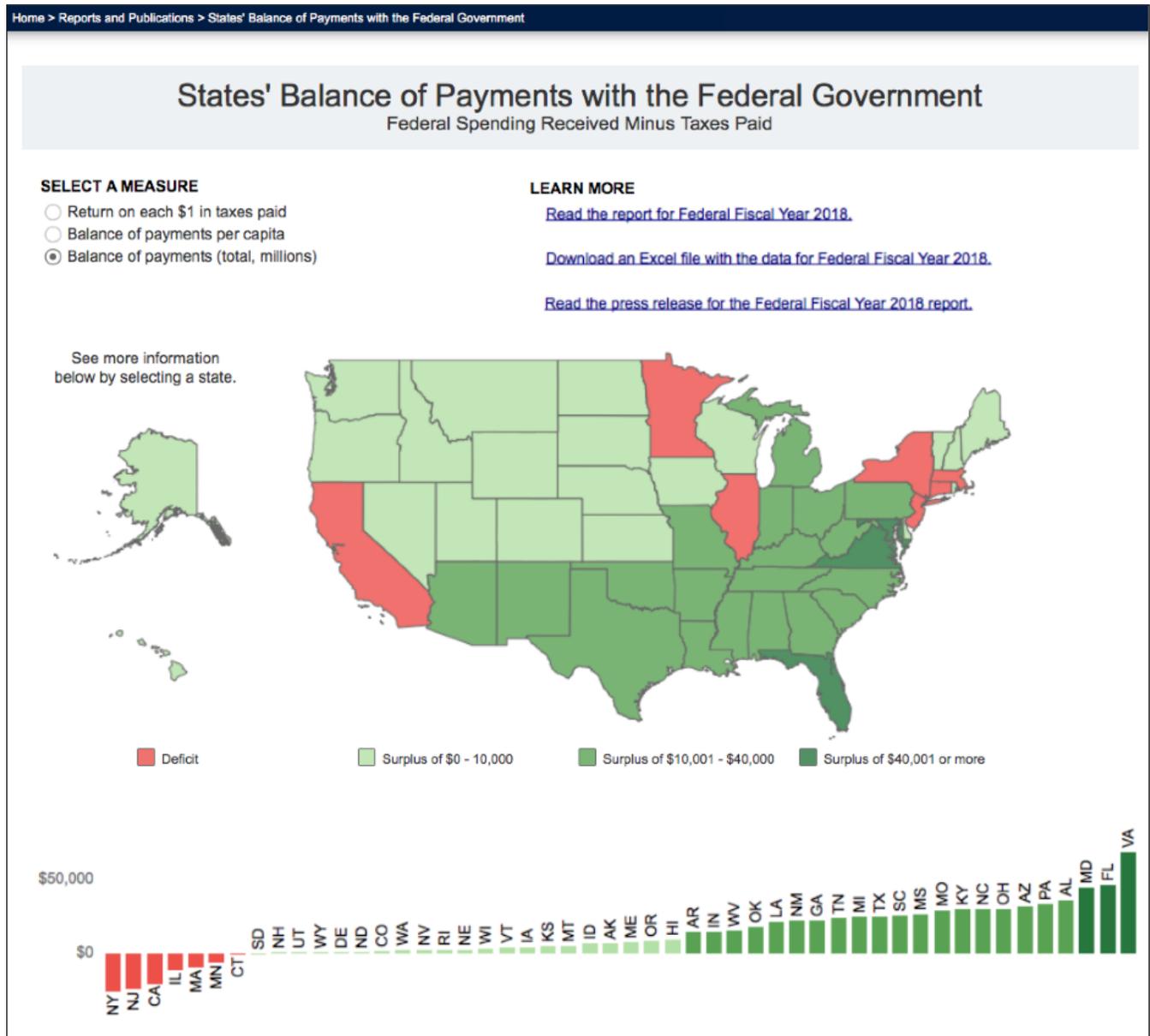
OSC has strengthened its use of data analytics and improved its capacity to extract, validate and structure data to facilitate analysis of the tens of billions of dollars in federal funding that flow to and from New York. Drawing from a wide range of publicly available federal and non-profit data sets, OSC's January 2020 report, [New York's Balance of Payments in the Federal Budget](#), provides an analysis of New Yorkers' federal tax payments and federal expenditures in the State and presents comparisons among the states across a range of categories. This is the fourth report on this topic that OSC has produced. While the balance of payments varies from year to year, it has been consistently negative for New York. These reports are intended not only to help New York's Congressional Delegation continue to advocate effectively for the State, but also to help New Yorkers better understand how the federal budget affects the State, and promote their participation in the debate over these key issues.

To facilitate analysis, each of these reports is accompanied by an [Excel spreadsheet](#) providing detailed figures for individuals who are interested in drilling deeper into the numbers within a wide range of revenue and expenditure categories.

In order to make public data more user-friendly for a broader range of stakeholders, OSC has created interactive web-based tools to allow users to view the data. For example, the January [Balance of Payments](#) report was accompanied for the first time by an [online interface](#) for users to explore this data through interactive data visualization. This new tool allows individuals to view state-by-state comparisons of key measures via both a map and a sortable bar chart (see Figure 6).

As this visualization shows, New York State ranked last among the states in total balance of payments in federal fiscal year 2018, paying \$26.6 billion more in taxes to the federal government than it got back in federal spending, and ranked third from the bottom in terms of both the balance of payments per capita (-\$1,363) and the return on each dollar paid (\$0.90).

Figure 6: States' Balance of Payments with the Federal Government



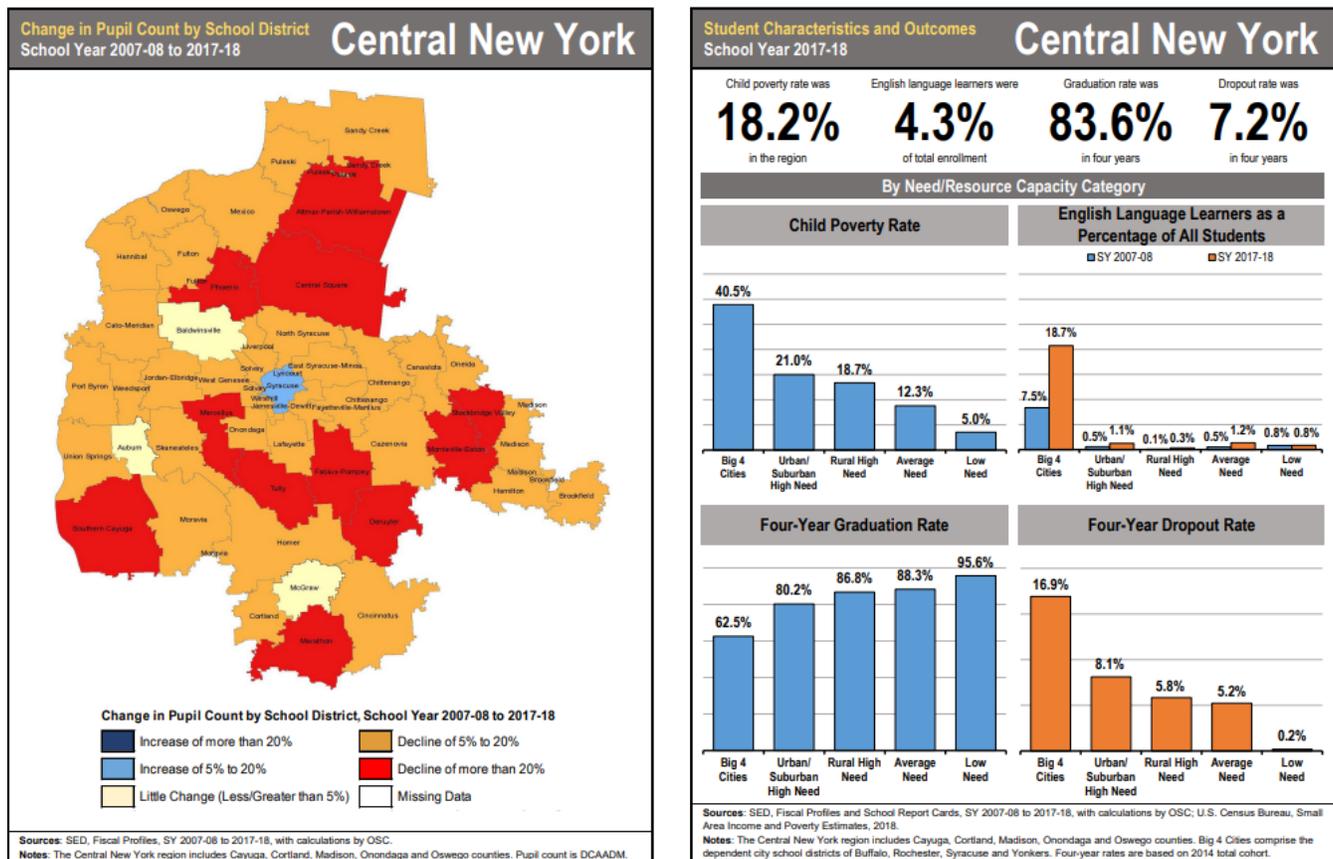
View the Balance of Payments visualization at: <https://web.osc.state.ny.us/reports/federal-budget-fiscal-year-2018.htm>.

Local Government and School District Data

Graphic presentations of data have also been added to local government and school district audit reports to highlight relevant trends and clarify issues identified in the audits. Data visualization typically shortens the length of the reports and increases visual appeal for readers.

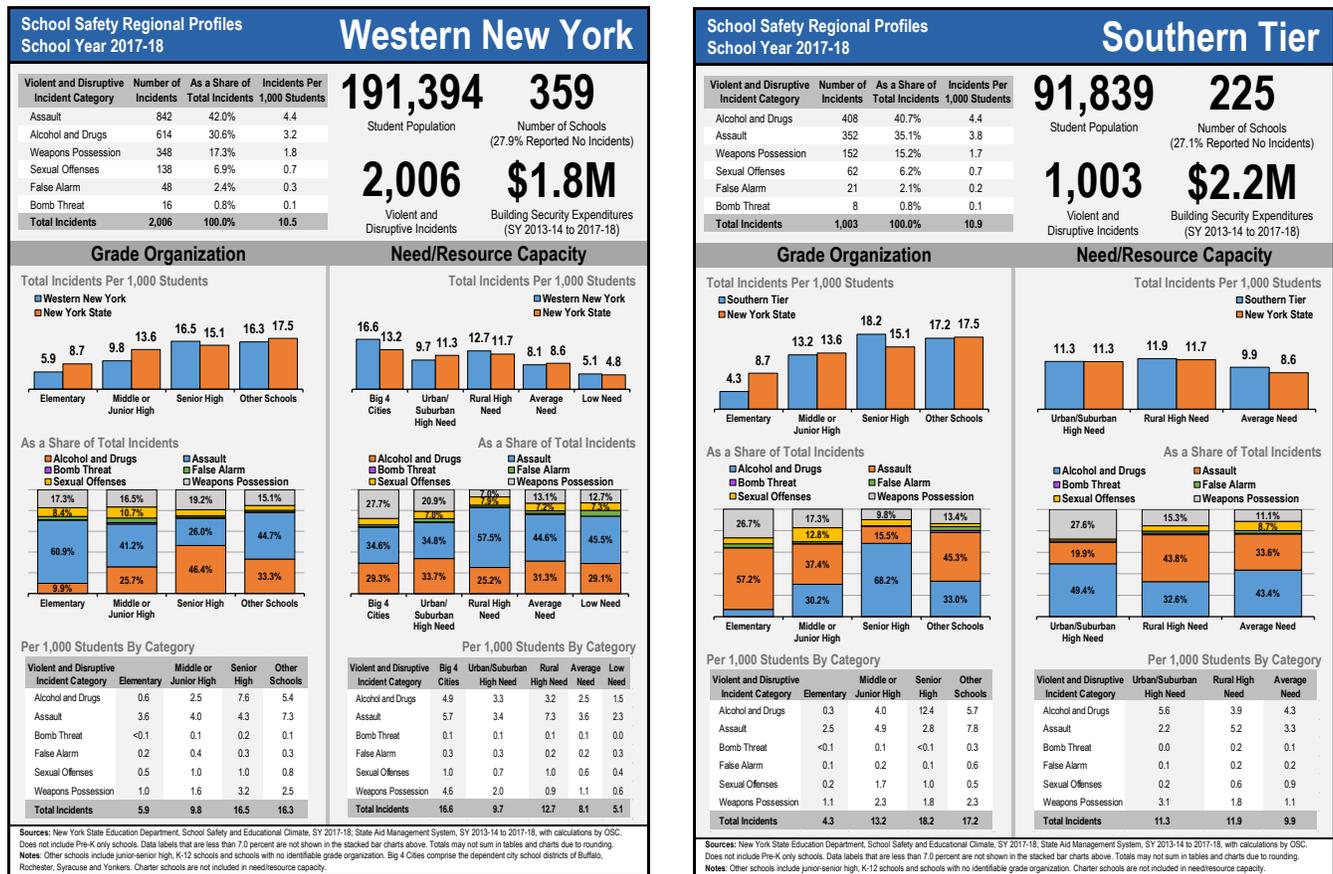
In policy research reports, OSC uses maps and dashboards to communicate complex data related to school district finances. For example, as part of the [Education Revenues and Expenditures](#) report, analysts used regional maps to highlight changes in pupil counts by school district over a 10-year period (see Figure 7). Coupled with these maps were a series of regional dashboards that provided context to demographic and financial data related to school revenues and expenditures.

Figure 7: School District Regional Dashboards



Similarly, OSC created School Safety Regional Profiles to highlight data reported to the State Education Department about violent and disruptive incidents in school districts as part of its [New York State School Safety](#) report in August 2019. The dashboards allowed readers to compare various regions to each other and to the State as a whole (see Figure 8).

Figure 8: School Safety Regional Profiles



For the second year in a row, OSC's [Annual Report on Local Governments](#) included a series of interactive dashboards that summarize trends for individual municipalities and school districts.¹ OSC is working to automate the process for updating these dashboards as the data is submitted by local officials, thereby making the user experience more current.

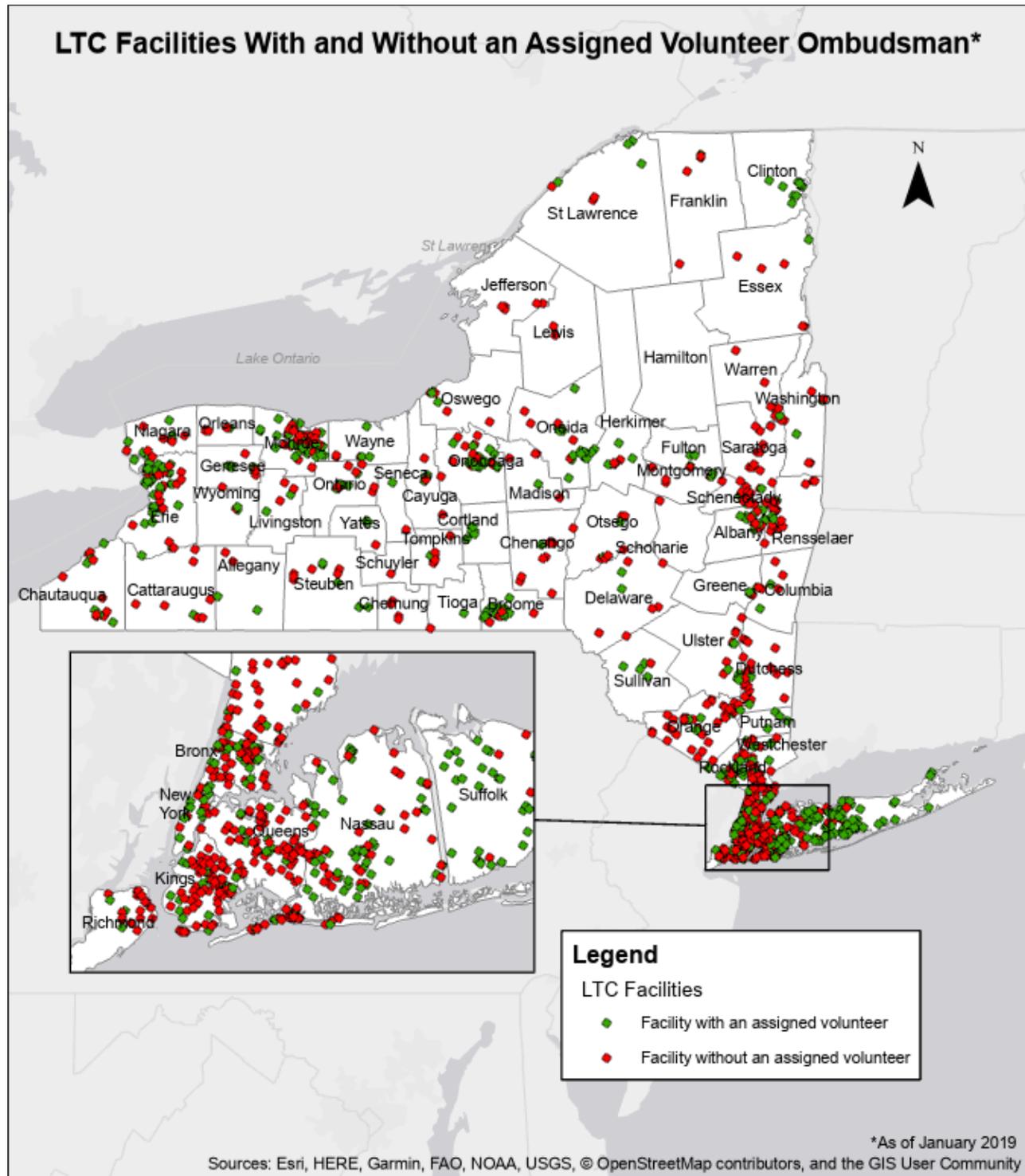
Audit Findings

Geographic Information Systems (GIS) generate data visualizations so readers can quickly recognize patterns and anomalies. Reports of OSC audits of State agencies and authorities routinely include maps displaying audit findings geographically. For example, an OSC audit of the long-term care ombudsman program at the Office for

1 View the interactive dashboards at: <http://wwe1.osc.state.ny.us/localgov/nys-local-government-interactive-data.htm>.

the Aging used GIS mapping to show which long-term care facilities across the State lack an assigned volunteer ombudsman (see Figure 9). This audit was referred to the State Legislature, where additional funding is now being considered to address the issue.

Figure 9: Map Showing Long-Term Care Facilities With and Without an Assigned Volunteer Ombudsman



Analytics Demand Consistent Investment to Keep Up with Changes in Technology

Incorporating Data Analytics into Strategic Plans

Preventing fraud, waste and abuse is a core function of OSC. As data availability expands and tools evolve to handle large data sets and conduct more sophisticated analyses, this agency is ensuring that data analytics continues to be a priority. OSC now includes data analytics in division-level strategic planning, and will continue to make the necessary investments in technology and in workforce development to continue to carry out our mission effectively.

Building Capacity

OSC's Bureau of Data Analytics in the Division of the Chief Information Officer continues to broaden its internal customer base for analytics consulting and services. Having an enterprise-wide data analytics function promotes the sharing of knowledge and resources across the entire agency.

In late 2019, OSC engaged a consulting firm to study the agency's existing data management environment and recommend best practices for building a central framework around reporting and analytic functions. Finding that OSC is well positioned to deliver self-serve analytics, the study noted that there are opportunities to develop common processes and offer services through the Data Analytics group that individual business units might not have the capacity to develop themselves. Observing that it would be advantageous to strengthen governance and develop a more centralized framework for data management, analytics and reporting, the study proposed that OSC establish a Center of Excellence for Data Analytics—with the requisite resources—to help OSC move toward a more robust enterprise-wide master data management plan.

As part of these efforts, OSC will continue to develop processes and procedures for sharing data with the public. As public data sets expand, OSC will continue to refine its data governance framework to ensure that data are reliable and appropriate for public dissemination. With robust governance involving subject matter experts, technical staff, legal staff and policy experts, the agency will continue to share data to promote accountability and transparency while ensuring that data is timely, accurate, and free of confidential or proprietary information that must not be made public.

OSC continues working to improve data literacy among staff and seeks to share knowledge with agency partners. Contract and payment audit findings are shared with agencies to integrate into their own reviews, and access to dashboards is provided to give agencies information to help streamline their processes and identify wasteful practices. OSC has developed and delivered training for its staff members in statistics and in the use of selected data analysis software and applications. In addition, communities of practice meet regularly to share their knowledge of data analytics and visualization software. Managers encourage staff to access online training resources

to keep skills current, and have developed collaborative relationships with academics to share knowledge and pursue mutually beneficial research projects linking theory and practice.

OSC's capacity to share data internally is increasing as well. OSC's data warehouse unit, FirstNY, has worked with other bureaus to create a curated data exploration area that allows faster deployment of new data sources to analysts for initial investigation and research purposes. Since its creation in mid-2019, over 30 data sets have been added to this area and the integration of new data sets has become a much more agile process.

Analytics Are Integral to Risk Management During the COVID-19 Pandemic

Quantifying Budget Adjustments Due to COVID-19 at State Public Authorities

The COVID-19 pandemic is posing significant financial challenges not only for the State, but also for many of its public authorities. In light of the widespread impacts of the pandemic, OSC has developed a template to help public authorities comply with the Comptroller's regulation NYCRR Title 2 – Part 203.8, which requires State public authorities to inform the Comptroller in writing at any point during the fiscal year when the chief financial officer learns of the potential financial impact of any adverse development that would materially affect the budget or financial plan certified by the authority in the Public Authorities Reporting Information System (PARIS).

Collecting this information through a formal template supplies data in a format that facilitates aggregation and analysis, while providing more timely insight into authority budget issues and thus enhancing oversight. Such information will be important to quantify as the State works toward restarting the economy, seeks additional federal funding, and lays the groundwork for future preparedness.

Analyzing Unemployment Insurance Payments Using State Department of Labor Data

In response to the COVID-19 pandemic, the federal government expanded the Unemployment Insurance (UI) program, causing a significant increase in the volume and amount of UI payments being processed by the State Department of Labor (DOL). From March 1, 2020 through July 31, 2020, OSC authorized 85.5 million UI payments totaling over \$37 billion. OSC received UI files from DOL. By analyzing these files, OSC identified nearly 300,000 inappropriate payments totaling more than \$157 million. These included duplicate payments, payments for claimants certifying for UI benefits while out of the country and payments to claimants who were not totally unemployed and therefore only eligible for reduced benefits. OSC also notified DOL of nearly 2,200 claimants who were underpaid more than \$1.2 million, whom the Department subsequently made whole.

Conclusion

The implementation of Section 8-c of the State Finance Law has led OSC to embark upon a multi-pronged reinvigoration of its use of data analytics to fight waste, fraud and abuse. More data combined with the ability to connect disparate data sets has increased the range and scope of investigations that OSC is able to undertake. Faster, more thorough data preparation speeds the development of actionable insights. New methods of inquiry along with developments in technology and tools allow OSC to uncover wasteful or potentially fraudulent practices more efficiently. OSC staff are meeting the challenge of learning and applying new skills as the agency continues to develop the systems put in place. At the same time, OSC is educating itself and its internal and external customers to become better consumers of data products. All of this activity forms a virtuous cycle increasing OSC's capacity to use data analytics to promote good stewardship of public assets.

This year, the COVID-19 pandemic has made continuing and excelling in these efforts even more urgent. The pandemic is forcing governments at all levels to react quickly to circumstances that are challenging to predict and manage. This creates risks of waste, fraud and abuse that must be met with vigilance. Data analytics provide an array of tools and systems to help manage these risks effectively. OSC will continue to work with State agencies and public authorities to identify business processes that could be modified to improve the detection of fraud, waste and abuse and prevent improper payments.

OSC is advancing its efforts to use data analytics in cost effective ways to streamline and improve its auditing and oversight capabilities. By enhancing the detection and prevention of fraud, waste and abuse, data analytics is reducing the cost of delivering services while creating a more level playing field for all the entities who do business with New York State. All New Yorkers stand to benefit from this effort, which is safeguarding public money and making our government more transparent, accountable and efficient.

Contact

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