

Profile in Public Integrity:

Marjorie Landa

Deputy Comptroller for Audit



Marjorie Landa is the Deputy Comptroller for Audit at the [Office of the New York City Comptroller](#). Previously, Landa served as Deputy Commissioner for Legal Affairs to the [New York City Department of Investigation](#). There, she counseled the agency on legal issues including criminal and civil procedure, conflicts of interest, forfeiture and restitution, and the agency's unique legal authority. Prior to that, Ms. Landa was Deputy Chief in the [New York City Office of the Corporation Counsel](#), Affirmative Litigation Division. In that capacity she served as lead counsel in high-profile cases including fraud, civil RICO, False Claims Act, intergovernmental funding, commercial and civil rights cases, recovering \$63 million in settlements and judgments. Landa earned a B.A. in American History and Literature from Harvard University, and a J.D. from New York University School of Law, where she was a Root Tilden scholar.

You've worked in city government for almost your whole career, mostly in offices with oversight responsibilities. Were you always interested in working in integrity enforcement, or did your career just happen to evolve in that direction?

My focus on government integrity grew out of my experiences as a white-collar criminal defense lawyer and then as an attorney in the Office of the New York City Corporation Counsel. In this office, I represented the City as a plaintiff in a wide variety of cases, including civil fraud, housing discrimination and challenges to federal and state audit disallowances. From this work, I saw firsthand how mismanagement and corruption disproportionately affect our city's most vulnerable citizens. Those experiences led directly to my position at the Department of Investigation – an agency specifically charged with ensuring the integrity of city government – where I served as General Counsel and Deputy Commissioner for Legal Affairs.

In my current position as the Deputy Comptroller for Audit in the New York City Comptroller's Office, I have been able to draw upon my experience in litigation, investigation, and agency management to assist in carrying out Comptroller Stringer's independent oversight function. Through the audit process, my bureau helps root out waste, mismanagement, and corruption in government programs.

Many New Yorkers may think that your bureau simply "checks the books" for numerical irregularities, but besides financial audits, your bureau also conducts multifaceted examinations of the operational performance of a city agency or entity. Tell us more about these performance audits and what they uncover.

Under the New York City Charter, the New York City Comptroller has the power to audit and investigate the finances of the City, and is specifically directed to audit city agency operations and programs to determine whether funds are spent efficiently and if "the desired goals, results or benefits of agency programs are being achieved." Pursuant to this mandate, audits from our office often address agency and vendor performance as well as financial

issues. In that way, we serve as an independent check on the effectiveness of agency programs and can help commissioners and program managers determine whether they are meeting their goals.

Our audits frequently identify waste and inefficiency and, in accordance with Generally Accepted Government Auditing Standards, we make recommendations to audit subjects of measures they can take to address these problems. We also identify funds that should be recouped and suggest operational changes that might prevent problems from re-occurring. In some cases, such as our recent audits of the New York City Housing Authority's controls over its inventory and the Department of Health and Mental Hygiene's oversight of Animal Care and Control, our audit findings have not only been accepted by the agencies, but our recommended operational changes were put in place even before the audits were finalized and released.

We have also found that operational weaknesses are breeding grounds for corruption and other misconduct, in which cases we refer our findings to law enforcement agencies and other appropriate offices. Those referrals have included evidence of bribery and kickbacks in city contracts, tax fraud, public benefits fraud, false filings, collusion in bidding, and violations of conflict-of-interest laws.

How often does an audit in your office reveal conduct that is either criminal or a violation of city regulations, and what happens then? Do investigators and auditors from your team stay involved in any prosecutions or disciplinary proceedings?

Our audits frequently uncover evidence of violations of city regulations – in such cases, we identify the problems and make recommendations for corrective action. When warranted, we make referrals to appropriate oversight bodies, such as the City's Conflicts of Interest Board and the Internal Revenue Service. In some cases, the evidence we uncover indicates possible criminal conduct; when that occurs, we refer our findings to law enforcement agencies. Generally, this ends our auditors' role.

However, at the request of Comptroller Stringer, I have overseen the creation of a Research and Investigation Unit staffed with attorneys, analysts, and auditors. Among its many roles, this new unit looks at evidence of potential misconduct that is sometimes—but not always—identified through an audit. The unit's reviews are conducted outside and independent of the audit process, and seek to determine if there is a basis for further actions, including criminal referrals. Team members work with law enforcement to help identify witnesses and obtain relevant information.

Are there other initiatives that Comptroller Scott Stringer has championed to identify and root out corruption in our city that you would like to highlight?

One of the hallmarks of Comptroller Stringer's administration has been his drive toward increased transparency and accountability in city government—two essential elements of identifying and reducing corruption. For example, Checkbook NYC is an award-winning platform that publishes data on city spending for payroll, contracts, and capital projects. Since taking office, Comptroller Stringer has expanded this project to include previously-unreported data from the New York City Economic Development Corporation. He also added a feature to explore spending with Minority- and Women-owned Business Enterprises, updated contracts to include real-time subcontractor data, and gave users the ability to better track contracts by receiving email updates when payments are made to specific vendors or on specific contracts.

This data is accessible in multiple formats to members of the media, other government agencies, and the general public, and can be exported in a machine-readable format for third-party analysis. By opening this data to public scrutiny, the Comptroller's Office allows for further independent checks on waste, fraud, and corruption.

Many believe that the next frontier of corruption control will be harnessing “big data” to more precisely pinpoint corruption risks. Is the Comptroller's office working in this area?

In addition to Checkbook NYC, which was mentioned above, Comptroller Stringer has launched “ClaimStat,” a data-driven tool that tracks and analyzes claims against the City to identify hot spots and address issues before they become crises. ClaimStat allows agencies to both take corrective actions and ensure that claims are not coming from improper or incomplete work.

Office-wide, our Bureau of Information Systems and Technology is currently exploring potential uses for “big data” to assist in optimizing critical business functions, including: processing claims, reviewing contracts, auditing city agencies, managing pension funds, and identifying labor law violations. Specifically in the Audit Bureau, there are significant citywide data stores for contracts, budgets, and job vacancies that can be used to assess risks in city and agency programs and to further our mission by enhancing our ability to identify waste, fraud, and abuse.