

---

---

**Alan G. Hevesi  
COMPTROLLER**



**Audit Objective..... 2**

**Audit Results - Summary..... 2**

**Background..... 3**

**Audit Findings and  
Recommendations ..... 3**

Payroll Practices ..... 3

*Recommendations*..... 5

Purchasing Practices..... 6

*Recommendations*..... 7

Minority and Women-Owned  
Business Enterprises Program ..... 7

*Recommendation* ..... 7

**Audit Scope and Methodology..... 8**

**Authority ..... 8**

**Reporting Requirements..... 9**

**Contributors to the Report ..... 9**

**Appendix A - Auditee  
Response ..... 10**

---

---

**OFFICE OF THE  
NEW YORK STATE COMPTROLLER**

**DIVISION OF STATE SERVICES**

---

**OFFICE OF MENTAL  
RETARDATION AND  
DEVELOPMENTAL  
DISABILITIES  
METRO NEW YORK  
DEVELOPMENTAL  
DISABILITIES SERVICES  
OFFICE**

**INTERNAL CONTROLS  
OVER PAYROLL AND  
PURCHASING PRACTICES**

**Report 2006-S-3**

---

---

## AUDIT OBJECTIVE

Our audit objective was to determine whether the Metro New York Developmental Disabilities Services Office (Metro) has effective internal controls over payroll and purchasing practices.

## AUDIT RESULTS - SUMMARY

We determined that Metro's internal controls over payroll and purchasing practices were generally adequate. However, several opportunities for internal control improvements still exist.

We found that during calendar year 2005, 28 paychecks totaling \$25,602 were issued to 16 individuals after their employment ended. Of that amount, \$3,569 paid to two of the former employees was not recovered. Also, realistic budgets for overtime need to be set by the Office of Mental Retardation and Developmental Disabilities (OMRDD). For the fiscal year ended March 31, 2005, OMRDD set Metro's overtime budget at \$601,000, which was significantly less than the \$3.7 million in overtime incurred by Metro. In addition, Metro should ensure there is prior approval and proper justification of overtime.

During the period April 1, 2004 through October 31, 2005, six invoices totaling \$1,885 were paid twice. Even though Metro eventually recovered the duplicate payments

from the vendors, Metro should take immediate steps to prevent duplicate payments of goods and services.

We found that Metro could have saved at least \$54,320 during the period of April 1, 2004, through October 31, 2005 by increasing the use of the State's Purchasing Card for small dollar purchases of \$67 or less. Furthermore, Metro can realize greater cost savings if it extends the use of the Purchasing Card for larger dollar amounts.

Metro should also make efforts to encourage minority and women-owned business enterprises (MWBES) to participate in contracts to provide Metro goods and services. For the period of April 1, 2004, through December 31, 2005, none of the five contracts awarded by Metro were given to MWBES.

Our report contains ten recommendations to improve controls over payroll and purchasing practices. Metro officials agreed with our recommendations and have taken steps to implement them.

This report, dated September 21, 2006, is available on our website at: <http://www.osc.state.ny.us>. Add or update your mailing list address by contacting us at: (518) 474-3271 or  
Office of the State Comptroller  
Division of State Services  
State Audit Bureau  
110 State Street, 11<sup>th</sup> Floor  
Albany, NY 12236

## BACKGROUND

Metro is located at 75 Morton Street in Manhattan and maintains a satellite office in the Bronx, New York. As of January 2006, Metro employed a staff of 833 employees and served 421 patients located in 13 Individual Residential Alternatives (IRAs) in Manhattan, 13 IRAs and 3 community residences in the Bronx, and a Day Treatment Program in Manhattan and one in the Bronx. For fiscal year 2004-05, total personal services expenditures were \$39.3 million (\$3.7 million of which was overtime), and non-personal services expenditures amounted to \$4.3 million.

## AUDIT FINDINGS AND RECOMMENDATIONS

---

### *Payroll Practices*

---

Our review of Metro's payroll activities found control weaknesses in removing individuals from the payroll after their employment ended. Also, we found supporting documentation for the overtime paid to employees were not always accurate. In addition, Metro should provide prior approval of overtime and obtain proper justification for the overtime work. Also, we recommend that OMRDD establishes realistic overtime budgets for Metro.

#### Late Terminations

When an employee leaves State service, Metro's Personnel Office (Personnel) will initiate termination procedures to remove the employee from the payroll and ensure that paychecks are appropriately issued to the employee. The timing of the termination is crucial to ensure employees do not receive paychecks for which they are not entitled to. Late termination payments are paychecks that are generated for individuals who no longer

work for the State, but are removed from the State Payroll System late. When late termination paychecks are generated, agency funds are at risk of being stolen or misplaced. In addition, it is time consuming to track late termination checks, recover the funds, and return them to the State Treasury.

Several procedures are involved in ensuring that only appropriate paychecks are generated for employees. Section 3.0100 of the New York State Accounting Manual, requires Personnel to initiate all payroll changes, including termination of employees. Metro officials explained that their user departments prepare a Payroll Transaction Request Form when an employee is terminated and send it to Personnel for processing. In addition, according to Metro's policy and procedures for distributing group home employee paychecks, House Managers distribute the checks, require each employee to sign the paycheck distribution roster, and return the roster with any undistributed checks to the Payroll Section (Payroll) of the Business Office within five business days with an explanation as to why the checks were not given to the employees. The House Manager should also review the completed paycheck distribution sheet, certifying that all employees who receive paychecks are entitled to them. Also, OMRDD Time and Attendance Guidelines state that Personnel should establish a list of all employees and make sure that a time and accrual record is received for each employee.

During fiscal year 2005, 108 of 124 employee terminations were processed correctly. However, State Payroll Services identified 28 late termination payments totaling \$25,602 that were generated for 16 Metro employees. Metro was able to withhold 11 of the 28 checks worth \$12,625 and returned them to the State Treasury. However, 17 checks for \$12,977 were distributed to the employees in

error. At the time of our fieldwork, Metro had recovered \$9,408 for 12 checks from the terminated employees, but had not recovered the remaining \$3,569 for five checks from two terminated employees. One of the two employees had received four of these checks totaling \$3,381. Although the employee's supervisor had recorded "no show" and recorded "not available" on the employee's timesheet, the employee still remained on the payroll. Further, staff in the group home continued to call the employee at home and asked her to pick up her checks, rather than return them to the Business Office with an explanation that the employee was no longer there. Metro finally stopped issuing this employee paychecks in August 2004, only when the terminated employee called Metro informing them that she had left the job four months ago.

Several factors contributed to the generation of the late termination paychecks. Seven of the 16 late termination employees did not give Personnel enough advance notice of their termination. Further, Personnel does not determine whether it has received all timesheets before the corresponding payroll is distributed. Personnel knew about the circumstances that led to the termination of the remaining nine employees - e.g., suspensions, unsatisfactory probation performance, etc. - but the remaining accrual balances were not monitored carefully enough to prevent the overpayments.

Metro officials agreed with our findings, indicating that the Business Office is in the process of recovering all outstanding late termination overpayments, and that Personnel will initiate training, new staff assignments, and a weekly call-in system monitoring the status of employees on the payroll distribution. OMRDD officials replied that letters were sent to the NYS Attorney General's Civil Recovery Unit for follow-up

as a means of recouping payment from the two terminated employees.

#### Overtime

OMRDD guidelines require employees to maintain accurate time and accrual (time) records. Group homes are covered around the clock by three shifts that overlap by 30 minutes, and employees are required to sign their names and arrival times as they report to work. We found that employees working overtime sometimes signed in for the beginning of the second shift before signing out to end their prior regular shift. For instance, 3 of our 10 sampled employees had recorded overlapping shifts in 16 of 85 overtime occurrences. As a result, they were overpaid for a total of seven overtime hours they did not work.

We found supervisors at the group homes were preparing the monthly time records on behalf of the employees based on their sign-in sheets. This is contrary to Office procedures which require employees to maintain their own time records. The supervisors also prepare special time forms used for the processing and paying of overtime, completing them separately for two-week periods. We also found that these overtime records were not always accurate. For 71 of the 85 overtime occurrences, the time records were accurate. However, for 14 instances, the time records showed overtime entries that did not agree with the hours worked, as recorded on either the sign-in sheets or the special time forms. Group home supervisors approve and submit time records and special time forms without verifying that they agree with each other or with the sign-in and sign-out sheets. We noted four occurrences, totaling 2.5 hours, in which more hours had been recorded on the time records than on the special time forms. We also found 10 occurrences, totaling 59.5 hours, in which fewer hours had been

recorded on the time records than on the special time forms. In one case, an employee did not sign his time record for the sampled period.

Metro officials agreed with our findings. They responded they will recoup any overpayments for overtime not worked, and that a notice will be sent out to all administrative staff to be alert for overtime errors that occur when staff sign out at the end of one shift and sign in again to start a second shift of overtime. They also stated that the special time form will be amended to include a reason for minimum staffing requirements, and a training session emphasizing accuracy between the time records, sign-in sheets, and special time forms will be conducted with the appropriate supervisory staff. They further indicated that OMRDD is currently performing an agency-wide assessment of overtime to develop recommendations to stabilize and reduce spending.

According to Article G-110 of the New York State Budget Policy and Reporting Manual, overtime should be authorized in advance before it is incurred. However, pre-approval of overtime was not granted for any of the 85 instances, which amounted to 353 overtime hours. Metro officials explained that they do not require group home supervisors to obtain pre-approval of overtime. Rather, the group home supervisors are empowered to grant overtime without obtaining approval from their supervisors.

Group home supervisors record the reason for justifying overtime on the special time forms. However, we found that justification for the overtime was recorded after the overtime was earned.

OMRDD officials replied that a new system of overtime approval has been implemented where Treatment Team Leaders must give

pre-approval for each and every instance of overtime by direct care workers. Also, all other overtime is approved in advance by the Director.

We noted that Metro's overtime budget does not realistically reflect the amount of overtime that is incurred. For the fiscal year ended March 31, 2005, Metro's overtime budget of \$601,000 set by OMRDD, significantly understated what Metro spent on overtime. Actual overtime costs were \$3.7 million, approximately \$3.1 million more than budgeted. Without a realistic budget for overtime, Metro's ability to monitor and reduce overtime spending is impaired. Metro officials explained to us that Central Office applies a standard overtime formula to determine the overtime budget for each of the Developmental Disabilities Services Offices. However, due to minimum staffing requirements in their group homes, Metro's actual overtime significantly exceeds what would be provided for by the overtime formula. OMRDD officials replied that with the assistance of OMRDD Central Office, the overtime budget allocations to Metro DDSO have been adjusted.

### **Recommendations**

1. Recoup the late termination overpayments given to the two terminated employees.
2. Counsel group home supervisors to report to Personnel any employees who should no longer be on the payroll and to distribute paychecks only to current employees.
3. Remind Personnel to monitor employees' time records and Personnel Transaction Request Forms to ensure that employees are removed promptly from the payroll after their termination.

4. Recoup payments for overtime not worked.
5. Direct employees to prepare their own time records and supervisors to verify the accuracy of the time records.
6. Require prior approval of overtime and documentation of the justification for overtime before it occurs.
7. Work with OMRDD to prepare a realistic overtime budget.

---

### *Purchasing Practices*

---

We found that Metro should improve controls over its purchasing practices, taking steps to ensure that the same goods and services are not paid for twice. In addition, Metro can realize cost savings by encouraging the use of the State's Purchasing Card for small dollar purchases. Metro should also make efforts to encourage MWBEs to participate in State contracts.

#### **Duplicate Payments**

No payment should be made for goods or services that have already been paid for. Accounts Payable staff should match purchase orders with both invoices and receiving reports before processing payments. Based on our data analysis of 6,359 vouchers paid, we found six invoices totaling \$1,885 had been paid twice. Prior to our review, Metro discovered two of the duplicate payments, totaling \$715, and recovered the funds. After we informed Metro of the other four duplicate payments totaling \$1,170, they recovered the overpayments from the vendors.

For these six purchases, Accounts Payable staff did not match the duplicate invoice with the original purchase order and receiving

report. Had this been done, Accounts Payable would have realized the original invoices had already been paid.

Three of the vendors had re-submitted their invoices because they had not received payment, on average, more than one and a half months after providing their services. Two vendors had improperly billed Metro a second time, even after the payment checks had already been issued. The sixth vendor sent a duplicate invoice soon after submitting the first invoice.

Metro officials agreed with our findings and stated that a second review layer will be implemented wherein the Head Account Clerk will check each invoice prior to final payment. They further stated that a statewide computer query system scheduled for installation on April 1, 2006, has been temporarily postponed, but that this system, once implemented, will flag all possible duplicate payments.

#### **Small Dollar Payments**

New York State's Purchasing Card Program was designed to simplify the payment of small purchases by shortening the approval process and reducing paperwork. A study conducted by American Express and Ernst & Young estimated that it costs large organizations about \$67 to process transactions under the traditional purchasing vouchering system. Using a State Purchasing Card reduces processing costs to about \$11 per transaction, saving approximately \$56 per transaction.

Based on our data analysis, we found 970 of the vouchers processed during the period of April 1, 2004 through October 31, 2005, were for small purchases of \$67 or less. When we reviewed these purchases with Metro officials, we determined that the payments for

these purchases would have been appropriate with the State Purchasing Card. If all 970 purchases were processed with the State Purchasing Card, Metro could have saved \$54,320. Furthermore, Metro can realize greater cost savings if it extends the use of the State Purchasing Card for small purchases above the \$67 amount. OMRDD officials replied that as of September 1, 2006, Metro DDSO would begin a pilot project using a credit card payment system with two vendors. Two additional vendors are expected to be added by October 1, 2006. If the pilot is successful, additional vendors will be added.

### **Recommendations**

8. Direct the Accounts Payable staff to match purchase orders with receiving reports and original invoices before making payments.
9. Encourage the use of the State Purchasing Card for small dollar purchases.

---

### *Minority and Women-Owned Business Enterprises Program*

---

Article 15-A of the Executive Law, which was signed into law on July 19, 1988, authorized the creation of an Office of Minority and Women's Business Development to promote employment and business opportunities on state contracts for minorities and women. Under this statute, State agencies are charged with establishing employment and business participation goals for such firms. In addition, Section 313(2) of that Article states that contractors should make a good faith effort to solicit participation by enterprises listed in the directory of certified businesses obtainable from the MWBE Division of the State Department of Economic Development. In its Annual Goal Plan for the utilization of

businesses owned by minorities and women for fiscal year 2005-06, submitted to the State Department of Economic Development, OMRDD committed itself to awarding three percent of its contracts to minority-owned business enterprises and two percent to those owned by women. These agency-wide goals do not have to be met by each facility.

We assessed Metro's efforts to meet the requirements of this law. We found that the Business Office was not aware of the agency-wide goals and did not make an effort beyond the normal procurement procedures to attract MWBEs listed in the directory of certified businesses. The Business Office stated that it would start making such an effort immediately.

We obtained a report of contracts awarded by Metro during the period of April 1, 2004 through December 31, 2005 from the Office of the State Comptroller's Bureau of Contracts. Five contracts were awarded during that period, none of which had been awarded to a firm listed in the directory of certified MWBE businesses. Without special efforts being made by Metro, MWBEs have little chance of increasing their participation in providing goods and services to Metro.

Metro officials agreed with our finding and will have their Affirmative Action Officer and the Business Officer meet regularly to review all issues regarding MWBE issues. In addition, the Business Office will reach out to MWBEs through the New York State website and all future contract notices placed in the NYS Contract Reporter will indicate Metro's recruitment goals for MWBEs.

### **Recommendation**

10. Comply with the MWBE Program and its stated goals established by OMRDD.

## AUDIT SCOPE AND METHODOLOGY

We did our performance audit according to generally accepted government auditing standards. We audited Metro's internal controls over selected payroll and purchasing practices for the period of April 1, 2004, through May 31, 2006. For payroll, we audited activities related to late termination of employees from the payroll, and overtime payments. For purchasing, we audited activities relating to duplicate payments to vendors, the use of the State Purchasing Card for small dollar purchases, and participation by MWBEs in State contracts.

To accomplish our objectives, we analyzed financial data and records, interviewed Metro and Central Office managers and staff, and reviewed samples of transactions. We used auditing software to analyze payroll transactions and expenditures; and reviewed contracts, vouchers, payroll records, and personnel records to determine whether appropriate documentation, authorization, and reviews were completed according to OMRDD and Metro procedures.

To determine whether terminated employees were being removed properly from the payroll, we obtained a report of late terminations from State Payroll Services for calendar year 2005 and reviewed the payroll records and personnel files for those terminated employees. To review support for overtime payments, we obtained records from the State payroll system of overtime payments made for each pay period ending between December 22, 2004, and December 21, 2005. We judgmentally selected ten overtime payments paid to ten employees. For these ten payments, there were 85 instances of overtime worked. We then reviewed the supporting documentation for the overtime.

To review duplicate payments, we obtained vouchers paid from the Central Accounting System for the period of April 1, 2004, through October 31, 2005; and reviewed documentation for payments that had the same payee, invoice number, and amount. We analyzed small dollar purchases by obtaining vouchers paid for the same period and determined whether the items purchased can be paid for with the State Purchasing Card. We reviewed Metro's efforts regarding participation by MWBEs in State contracts by obtaining a list of contracts from OSC's Bureau of Contracts for the period of April 1, 2004, through December 31, 2005.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State, several of which are performed by the Division of State Services. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members, some of whom have minority voting rights, to certain boards, commissions, and public authorities. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these management functions do not affect our ability to conduct independent audits of program performance.

## AUTHORITY

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution; and Article II, Section 8, of the State Finance Law.

---

## **REPORTING REQUIREMENTS**

A draft copy of this report was provided to Department officials for their review and comment. Department officials agreed with our recommendations and indicated actions planned and taken to implement them. A complete copy of the Department's response is included as Appendix A.

Within 90 days of the final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the Office of Mental Retardation and

Developmental Disabilities shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons therefor.

## **CONTRIBUTORS TO THE REPORT**

Major contributors to this report include William Challice, Albert Kee, Todd Seeberger, Peter Blanchett, Unal Sumerkan, John Ames, and Marticia Madory.

## APPENDIX A - AUDITEE RESPONSE

George E. Pataki  
Governor



Thomas A. Maul  
Commissioner

STATE OF NEW YORK  
**OFFICE OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES**

44 HOLLAND AVENUE  
ALBANY, NEW YORK 12229-0001  
(518) 473-1997 • TDD (518) 474-3694  
[www.omr.state.ny.us](http://www.omr.state.ny.us)

August 28, 2006

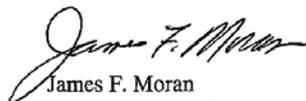
Mr. Albert Kee  
Office of the State Comptroller  
Division of State Services  
State Audit Bureau  
123 William Street – 21<sup>st</sup> Floor  
New York, NY 10038

Dear Mr. Kee:

The Office of Mental Retardation and Developmental Disabilities (OMRDD) has reviewed the Office of the State Comptroller's draft audit report regarding OMRDD's Metro New York Developmental Disabilities Services Office's Internal Controls over Payroll and Purchasing Practices (Report No. 2006-S-3). OMRDD's response to the recommendations is attached.

Thank you for the opportunity to respond.

Sincerely,

  
James F. Moran  
Deputy Commissioner

JFM/JJG

Attachment

*Received  
9/5/06  
AK*



Providing supports and services for people with developmental disabilities and their families.



OMR26.04 (05/01)

**Office of Mental Retardation and Developmental Disabilities (OMRDD)**  
**Response to the Office of the State Comptroller's**  
**Draft Audit Report No. 2006-S-3**  
**Metro New York Developmental Disabilities Services Office**  
**Internal Controls Over Payroll and Purchasing Practices**

**PAYROLL PRACTICES**

**Recommendation #1:**

Recoup the late termination overpayments given to two terminated employees.

**Response:**

In an effort to recoup overpayments to two terminated employees, letters were sent to each of the individuals involved requesting a return of the funds. Since no response was forthcoming, letters were sent to the NYS Attorney General's Civil Recovery Unit for follow-up as a means of recouping payment.

**Recommendation #2:**

Counsel group home supervisors to report to Personnel any employees who should no longer be on the payroll and to distribute paychecks only to current employees.

**Response:**

All Metro New York Developmental Disabilities Services Office's (Metro New York DDSO) midlevel supervisors have received training in check distribution as well as in personnel procedures regarding necessary notification to the DDSO Personnel Office when an employee is no longer reporting to work. In addition, a new communication system has been established between Personnel and the DDSO's Operations Unit to keep an accurate account of employee work and separation status in each of our group homes.

**Recommendation #3:**

Remind Personnel to monitor employee time records and Personnel Transaction Request Forms to ensure that employees are removed promptly from the payroll after termination.

**Response:**

An additional staff person has been assigned to the Personnel Time Sheet and Personnel Transaction Form Monitoring Unit to assist in reviewing employee time sheets and work status.

**Recommendation #4:**

Recoup payments for overtime not worked.

**Response:**

All overpayments for overtime identified as "not worked" are being recouped.

**Office of Mental Retardation and Developmental Disabilities (OMRDD)**  
**Response to the Office of the State Comptroller's**  
**Draft Audit Report No. 2006-S-3**  
**Metro New York Developmental Disabilities Services Office**  
**Internal Controls Over Payroll and Purchasing Practices**

**Recommendation #5:**

Direct employees to prepare their own time records and supervisors verify the accuracy of the time records.

**Response:**

The practice of supervisors completing time and attendance records for direct care employees began at Metro New York DDSO many years ago as a response to high numbers of errors among the submissions from these employees. As a means of returning to a system whereby T&A records are completed by individual employees themselves, Metro New York DDSO will institute a re-training of staff in one of its residences and begin having these employees complete their own T&A sheets, with monitoring by supervisors and the personnel department. As this proves successful, the process will be expanded to include all direct care employees. This process is expected to begin with the September 14, 2006 time sheet.

**Recommendation #6:**

Require prior approval of overtime and documentation of the justification for overtime before it occurs.

**Response:**

A new system of overtime approval has been implemented where Treatment Team Leaders must give pre-approval for each and every instance of overtime by direct care workers. All other overtime is approved in advance by the Director.

**Recommendation #7:**

Work with OMRDD to prepare a realistic overtime budget.

**Response:**

With the assistance of OMRDD Central Office, the overtime budget allocations to Metro New York DDSO have been adjusted.

**PURCHASING PRACTICES**

**Recommendation #8:**

Direct Accounts Payable staff to match purchase orders with receiving reports and original invoices before making payments.

**Office of Mental Retardation and Developmental Disabilities (OMRDD)**  
**Response to the Office of the State Comptroller's**  
**Draft Audit Report No. 2006-S-3**  
**Metro New York Developmental Disabilities Services Office**  
**Internal Controls Over Payroll and Purchasing Practices**

**Response:**

All purchase orders are now matched with receiving reports and original invoices before making payments. In addition, another layer of supervision has been added with the Head Account Clerk making a final check of each invoice prior to final payment. New statewide computer software is being developed and once this computer query system is implemented all possible duplicate payments will be flagged.

**Recommendation #9:**

Encourage the use of the State Purchasing Card for small dollar purchases.

**Response:**

On September 1, 2006, Metro New York DDSO will begin a pilot project using a credit card payment system with two vendors. Two additional vendors are expected to be added by October 1, 2006. If the pilot is successful, additional vendors will be added.

**MINORITY AND WOMEN-OWNED BUSINESS ENTERPRISES PROGRAM**

**Recommendation #10:**

Comply with the MWBE Program and its stated goals established by OMRDD.

**Response:**

The Metro New York DDSO Affirmative Action Officer and the Business Office will meet regularly to review all issues regarding Minority and Women-Owned Business Enterprise (MWBE) issues. In addition, the Business Office will reach out to MWBEs through the use of the New York State website. All future contract notices placed in the NYS Contract Reporter will indicate Metro NY DDSO's recruitment goals for MWBEs.

A statewide training on the Minority and Women-Owned Business Enterprises (MWBE) program was provided to DDSOs and key Central Office staff in the Fall of 2004. It is OMRDD's intention to provide MWBE training on an annual basis. Although OMRDD was unable to provide training in 2005, statewide training is being planned for the Fall of 2006. The training will provide an overview of the MWBE program and OMRDD's annual goals for the MWBE program. The training is also expected to address MWBE vendor recruitment and changes in procurement guidelines for discretionary purchasing. OMRDD also plans to make the NYS Department of Economic Development's directory of MWBE participants available to all DDSOs.