



**Report To
The Mayor and City Council on
City Comptroller Audit Operations
Fiscal Year 2005**

March 1, 2006

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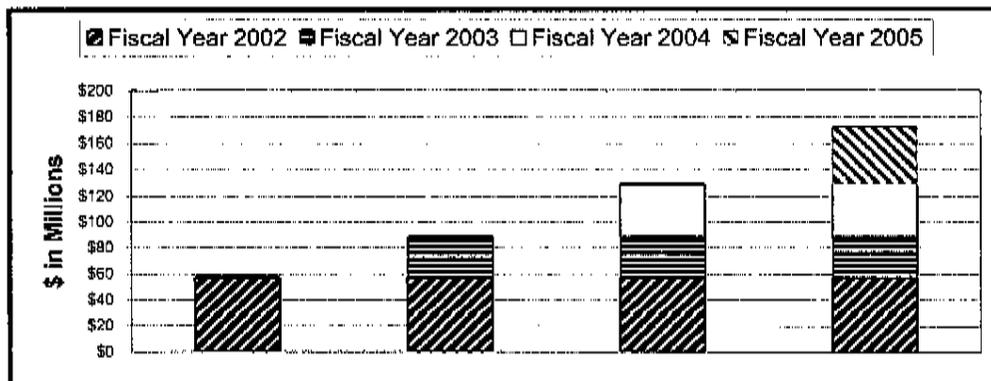
Mayor Bloomberg, Speaker Quinn, and Members of the City Council:

I am pleased to transmit the New York City Comptroller's Charter-mandated report on audit operations for Fiscal Year 2005. The audit bureaus issued 81 audits and special reports during the fiscal year that resulted in \$6.6 million in actual revenues and savings and \$36.3 million in potential revenue and savings. This annual report contains the significant findings and recommendations of the audits.

The City Charter requires that the Comptroller's audit activities be conducted in accordance with the generally accepted government auditing standards promulgated by the Comptroller General of the United States. Compliance with those standards ensures that auditors perform their work with the utmost professional integrity and care. The standards also require my audit bureaus to undergo an external quality assurance review every three years. I am pleased to report that a review completed by the Institute of Internal Auditors in November 2004 awarded the Comptroller's Office the highest rating for such reviews.

During the last four years, my office has helped the City to navigate its worst fiscal crisis since the 1970s. In that regard, I instructed the audit bureaus to focus their efforts on those areas of City operations that would maximize revenues and cost savings—that is, areas with the most potential risk of revenue loss, cost overruns, mismanagement, inefficiency, waste, and abuse. The audit bureaus have met this challenge with great success. The 417 audits and special reports conducted from Fiscal Year 2002 through Fiscal Year 2005 have generated \$172.2 million in actual and potential revenues and savings. The following chart illustrates the actual and potential revenues and savings generated each year by the Comptroller's auditors and the cumulative amount of these revenues and savings.

**Cumulative Savings Achieved
Fiscal Years 2002 through 2005**



The audits issued by my office in Fiscal Year 2005 covered a wide range of subjects, including revenue identification and collection, cost savings, program performance, asset management, internal controls, and information technology.

Brief descriptions of audits that generated the most actual and potential revenue follow:

- An audit of the compliance of the New York Yankees (Yankees) with their lease agreement disclosed that they underreported their revenue by \$9,070,960 and overstated deductions against revenue by \$34,489,804. Consequently, the Yankees owed \$3,599,575 in additional fees, which they subsequently paid the City.
- Two audits of the Department of Finance's (DOF) Industrial and Commercial Incentive Program disclosed that there are significant weaknesses in the administration of the program. An audit of DOF's oversight of the program found that the agency did not ensure on an annual basis that applicants remain eligible for program benefits. As a result, DOF did not suspend or adjust program benefits for properties that became ineligible for benefits. Consequently, the City did not collect taxes of \$2,527,013 for the properties the auditors sampled and is at risk of forgoing taxes totaling at least \$1,429,998 on these properties in future years.

Moreover, another audit found that DOF improperly granted tax abatements to owners of 128 properties. These abatements were granted even though the work on which they were predicated did not merit a tax exemption and the improvements made to these properties did not result in increases to the properties' assessed values, as required by the program. The granting of these abatements resulted in the City's not collecting \$8,063,047 in taxes on these properties for Tax Years 1996/1997 to 2003/2004. Since the abatements granted under this program extend over a 12-year period, the City is at risk of forgoing approximately \$5,717,831 in additional property taxes on the properties in future years.

- Audits of the tax classification of real property in the boroughs of Brooklyn, the Bronx, and Queens disclosed that DOF does not have adequate procedures in place to ensure the correct classification of mixed-use properties in these boroughs that are listed as Class 1 on the assessment rolls. The auditors identified 301 properties that appeared to be misclassified. DOF would have billed an additional \$2,219,866 in property taxes had these properties been correctly classified.
- An audit of the Office of the Sheriff's child support enforcement services found that the Office is ineffective in serving summonses and subpoenas for child support. Had the Office taken additional steps to find respondents, as much as \$10.6 million in child support payments might have been collected and paid to custodial parents in Fiscal Year 2003.
- An audit of the Department of City Planning's Penn Center Subdistrict fiduciary account found that \$1,511,120 is available for Subdistrict improvements. Since the inception of the fiduciary account in December 2001, no improvements have been funded.

- An audit of Hyatt Equities, LLC (Hyatt Equities) revealed that it understated its net profits by \$445,743, resulting in \$222,871 in additional fees due the City. Hyatt Equities operates and maintains the Grand Hyatt Hotel under a lease agreement with the City. Specifically, Hyatt Equities misclassified the cost of certain tangible assets, did not provide supporting documentation for one transaction, and incorrectly calculated cash sales and deducted expenses to which it was not entitled under the lease agreement.
- An audit of the Business Integrity Commission identified \$629,239 in fiduciary accounts that should be transferred to the City's General Fund. These accounts are the Business and Employees account and the Vendor License account. In addition, the audit identified \$27,502 that was due from applicants who had not paid the City the full cost of investigations.
- An audit of the compliance of Hammonds Cove Marina, Inc. (Hammonds Cove) license agreement with the City disclosed that the company's books and records were inaccurate and incomplete and that it had inadequate internal controls over the financial operations of the marina. Hammonds Cove underreported its gross receipts to the Department of Parks and Recreation and as a consequence owes the City license fees and late charges totaling \$53,465. In addition, sales tax was not always collected, or if collected, was not paid as required. As a result, Hammonds Cove owes the City \$26,079 in sales tax.

Brief descriptions of audits that generated the most actual and potential savings follow:

- An audit of the citywide energy conservation efforts by the Department of Citywide Administrative Services (DCAS) found that DCAS standards and procedures do not go far enough in addressing the agency's responsibilities in overseeing the City's energy conservation program in conformance with Mayoral Directive No. 89-1. Moreover, DCAS has not developed effective overall strategies for managing energy conservation, and it has not established energy reduction goals for City agencies. Finally, the audit determined that four City facilities have not undertaken New York State Power Authority Energy Cost Reduction (ENCORE) programs that would realize \$792,393 in electric energy cost-savings for the City over a 10-year period.
- An audit of the HIV/AIDS Services Administration of the Human Resources Administration (HRA) revealed that although most of its emergency housing facilities were maintained in a safe and sanitary condition, the agency did not comply with City Charter and Procurement Policy Board rules, Comptroller's Directives, and other applicable regulations when it procured emergency housing services. HRA did not enter into formal contracts, ensure that payments were properly made, and did not ensure that vendors were paid for eligible individuals only. Consequently, HRA made approximately \$2.2 million in questionable payments to vendors.

Brief descriptions of audits that disclosed the most significant service delivery issues follow:

- An audit of the Environmental Control Board's (ECB) Bronx office disclosed that it did not ensure timely case adjudications during calendar year 2004. As of October 21, 2004, there were 4,891 cases listed on the Bronx office's Overdue Action Report. For 35 percent of

these cases, the last ECB action occurred in 2003 or earlier. In fact, 27 of these cases went back to the 1996 to 1999 time period. The audit concluded that the delays in issuing hearing decisions may have resulted in lost revenue for the City.

- An audit of the Office of the Sheriff revealed weaknesses in its operating practices relating to funds obtained from the enforcement of civil judgments. The audit identified data reliability, functionality, and integration problems relating to the computerized Case Tracking System, which monitors the execution of court orders. In addition, some case files were missing, and there was limited evidence in many case files of an adequate supervisory review of the actions taken to enforce civil judgments. Further, the Sheriff's Office did not have a consistent procedure for calculating interest charges on civil judgments.
- An audit of HRA's implementation of fair hearing decisions on public assistance and food stamp cases revealed that its 15-day timeframe for the implementation of food stamp decisions conflicted with the State regulations, which require that the clients receive food stamps within 10 days. Also, HRA lacked written procedures to ensure that certain retroactive payments are made when recipients qualify for benefits.

Brief descriptions of audits of inventory and/or internal controls at a number of agencies identified significant deficiencies in asset management and revenue collection follow:

- An audit of the Department of Correction's commissary operations found inadequate internal controls over commissary inventory. As a result, the December 31, 2003, quarterly inventory count at two of the commissaries showed gross discrepancies (94 percent and 89 percent) between the amounts of inventory on hand and the amounts reported in the inventory records. The audit also revealed that the commissaries frequently condemn and dispose of inventory items without proper approval and authorization.
- An audit of Bellevue Hospital Center revealed that it has inadequate controls over its inventory of non-controlled drugs and medical and surgical supplies. During Fiscal Year 2003, Bellevue Hospital spent approximately \$15 million for drugs (controlled and non-controlled) and \$8 million for medical and surgical supplies. The audit found that Bellevue Hospital had significant weaknesses in the issuing, recording, maintenance, and security of both types of inventories. The audit concluded that the inventory of non-controlled drugs and medical and surgical supplies is vulnerable to theft and misappropriation.
- An audit of the Fire Department's (FDNY) billing and recording of Emergency Management Service (EMS) ambulance transport fees revealed that the department lacks adequate controls to ensure that these fees are accurately processed through its accounts receivable system. As a consequence, the FDNY cannot be assured that its accounts receivable are properly recorded, that its collection efforts are correctly allocated, and that it does not pursue accounts deemed uncollectible. The audit also identified weaknesses in the pre-billing process for ambulance transport services rendered.

All City agencies rely on information technology to help perform the tasks necessary to maintain mission-critical operations. Over the past decade, the City has spent a significant amount of

taxpayer dollars on information technology. In light of these developments, I have continued to dedicate a portion of the bureaus' resources to audits of system-development projects. Many of these audits identified computer systems that were developed with excessive cost overruns, that missed deadlines, and that simply did not meet agency needs. Brief descriptions of some of these audits follow:

- An audit of HRA's development and implementation of its Paperless Office System (POS) found that despite following formal systems development methodologies and spending more than \$47 million on system design and development, POS is not complete and does not meet HRA's initial business and operating requirements. In addition, HRA's disaster recovery plan is inadequate to ensure that critical agency operations can be restored in the event of a disaster, nor has POS been incorporated into such a plan. Finally, since HRA did not provide complete documentation of all POS contracts, the audit could not determine whether all POS contracts were procured in accordance with applicable City Charter provisions and Procurement Policy Board rules.
- An audit of DCAS's development and implementation of the City Automated Personnel System (NYCAPS) disclosed that in spite of spending more than \$50 million on NYCAPS development, the system was not complete. In fact, City officials estimate that it will cost another \$70 million to complete NYCAPS. Moreover, if the City decides to include personnel of the Department of Education and additional enhancements in NYCAPS's development, it would bring the total cost of developing the system to \$155 million.

Since the system's development was not finished, the audit was unable to determine whether NYCAPS as a finished product meets the overall goals stated in the system justification, whether its system design allows for future enhancements and upgrades, and whether it meets DCAS's initial business and system requirements.

Over the past four fiscal years, the audits generated by my audit bureaus have identified \$172.2 million in actual and potential revenue and savings, and have documented many instances of program inefficiency and mismanagement. Over the next four years, I will continue to deliver on my commitment as Comptroller to finding ways to maximize revenue, reduce the cost of City government, and improve the efficiency of agency operations.

Very truly yours,



William C. Thompson, Jr.

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SUMMARY OF AUDIT RESULTS

Actual savings and revenues identified in Fiscal Year 2005 totaled \$6.6 million.

Potential cost avoidance, savings and revenues identified in Fiscal Year 2005 totaled \$48.7 million. It should be noted that these are estimates of what could be achieved if all of the audit recommendations are implemented. Of this \$48.7 million:

- \$36.3 million represents potential cost savings or revenues from a variety of management and financial audit findings.
- \$12.4 million presents potential cost avoidance resulting from analyses of claims totaling \$15.1 million.

The Comptroller's Bureau of Management Audit and Bureau of Financial Audit issued 81 audits and special reports in Fiscal Year 2005. Audits of managerial lump sums and welfare fund payments, were also performed.

This report is divided into two sections: one section for audits and special reports of City agencies and public authorities, and one section for audits and special reports of private entities that received funding from or generated revenue for the City. The audits were performed in accordance with Generally Accepted Government Auditing Standards, as required by the New York City Charter.

Many of the audit recommendations have been implemented, either in whole or in part. Information on implementation status of the recommendations (as described in the "Audit Follow-up" section of each audit summary) was provided by the various agencies in response to our follow-up inquires.

AGENCY

AUDIT TITLE

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ECONOMIC IMPACT OF AUDITS OF GOVERNMENT AND NON-GOVERNMENTAL AGENCIES
ACTUAL/ POTENTIAL SAVINGS/REVENUE & POTENTIAL COST AVOIDANCE
FROM AUDITS FOR FISCAL YEAR 2005

<u>AUDIT TYPE</u>	<u>FISCAL YEAR 2005 NUMBER OF REPORTS</u>	<u>FISCAL YEAR 2005 ACTUAL SAVINGS/ REVENUE</u>	<u>FISCAL YEAR 2005 POTENTIAL SAVINGS/ REVENUE(1)</u>	<u>FISCAL YEAR 2005 POTENTIAL COST AVOIDANCE</u>	<u>TOTAL</u>
Government Agencies					
Audits	63	\$815,814	\$35,953,646	\$0	\$36,769,460
Managerial Lump Sum Reviews	NA	\$165,004	\$0	\$0	\$165,004
High Risk Voucher Reviews	NA	\$1,658,935	\$64,636	\$0	\$1,723,571
Total Government Agencies	63	\$2,639,753	\$36,018,282	\$0	\$38,658,035
Non-Government Agencies	18	\$3,972,456	\$256,101	\$12,433,950	\$16,662,507
Grand Total Government and Non-Government Agencies	81	\$6,612,209	\$36,274,383	\$12,433,950	\$55,320,542

(1) The potential savings/revenue amounts are estimates that could be achieved if audit recommendations are implemented.

SECTION I
GOVERNMENT AGENCIES

DEPARTMENT FOR THE AGING (DFTA)

Audit Report on the Department for the Aging Transportation Service Provider Expenditures

Audit #MD05-062A

Comptroller's Audit Library #7639

Issued: June 15, 2005

Monetary Effect: None

Introduction

This audit determined whether Department for the Aging (DFTA) transportation contract payments were valid and accurate and whether transportation service providers were in compliance with the terms of their contracts.

In Fiscal Year 2004, the period covered by the audit, DFTA contracted with 12 community-based organizations to provide transportation services to senior citizens who were unable to use public transportation. In Fiscal Year 2004, DFTA provided 221,119 units of service (total one-way trips) through its transportation service providers. The total DFTA budget for transportation was \$2,874,072; expenditures totaled \$2,413,155.

Results

In general, the DFTA contract payments were valid and accurate, and the sampled transportation service providers were in compliance with the terms of their DFTA contracts.

However, the audit disclosed the following weaknesses, which did not impact the report's overall opinion:

- Two of the four sampled providers did not perform an annual passenger satisfaction survey for Fiscal Year 2004, as required by DFTA Transportation Service Standards.
- DFTA officials did not adequately track passenger complaints.

The report made two recommendations, that DFTA officials:

- Ensure that Lenox Hill and NY Foundation send out an annual written client satisfaction survey to its clients.
- Establish a tracking system for documenting and monitoring passenger complaints. Such records should include the details of the complaints, names of complainants, action taken, and resolution.

DFTA officials stated that they have already taken steps to implement the first recommendation. Regarding the second recommendation, they described a DFTA follow-up procedure involving "telephone calls, e-mails, site visits and/or letters," but provided no evidence or documentation of the procedures or the agency's handling of transportation complaints.

Audit Follow-up

DFTA reported that both audit recommendations have been implemented.

DEPARTMENT FOR THE AGING (DFTA)

Follow-up Audit Report on the Monitoring of Senior Citizen Center Conditions by the Department for the Aging

Audit #MG05-093F

Comptroller's Audit Library #7643

Issued: June 17, 2005

Monetary Effect: None

Introduction

The Department for the Aging (DFTA) plans, administers, and coordinates the provision of services that assist many of the City's 1.25 million elderly adults to participate in their communities and maintain their independence. DFTA contracts with approximately 335 senior citizen centers throughout the City's five boroughs to provide services to the elderly.

As part of its oversight and monitoring of those centers, each year DFTA conducts a formal assessment survey of each senior center, consisting of inspections by a program officer and a nutritionist. The survey is primarily geared toward evaluation of the center's social and nutritional programs; however, it also concerns the maintenance of the center. Centers that need improvement in service or maintenance areas are required to do so by a specified date.

This follow-up audit determined whether DFTA implemented the recommendations made in an earlier audit entitled, Audit Report on the Monitoring of Senior Citizen Center Conditions by the Department for the Aging, (Audit #MG01-194A, issued June 28, 2002). The earlier audit determined the effectiveness of DFTA's efforts to ensure the proper maintenance of senior citizen centers in terms of the centers' safety, cleanliness, physical condition, and accessibility. This audit discusses the details of the recommendations of the previous audit report and the current status of each recommendation.

Results

The previous audit made 16 recommendations to DFTA. Of the 16 recommendations, this follow-up audit determined that 11 were implemented and five were partially implemented.

Specifically, this audit determined that DFTA has taken steps to enhance its survey efforts and has modified its computerized Program Assessment System to facilitate the tracking of outstanding deficiencies cited during formal assessment surveys. The enhanced survey efforts were adopted to ensure that senior center operators corrected fire safety, cleanliness, physical condition, and accessibility problems. Also, DFTA employed measures to ensure that senior centers have written evacuation plans, regularly test and inspect their emergency systems, maintain well-lit and unobstructed exit passageways, provide adequately illuminated exit signs, and maintain documentation of Fire Department and safety system inspections.

However, the results of observations conducted of 15 senior centers (10 from the previous audit, plus five additional centers) showed that some centers were deficient in complying with the aforementioned requirements, indicating that DFTA's survey efforts may need to be further strengthened.

The audit noted that DFTA should implement the recommendations of the previous audit that are still applicable but were not fully addressed. Upon implementation of these recommendations, DFTA will have corrected the conditions cited in the previous report and in this follow-up report. In accordance with the findings of this follow-up report, the applicable previous recommendations are somewhat revised. In conclusion, the audit made five recommendations, including that DFTA should:

- Require that senior center operators include an evacuation diagram as part of their written emergency evacuation plans.
- Require that senior centers regularly inspect and test *all* of their safety systems and maintain documentation (i.e., invoices, inspection reports, etc.) or, at the very least, a log that reflects the date of such inspections and tests and the name of the person(s) or organization(s) conducting them.
- Continue to ensure that all senior citizen centers possess current place-of-assembly permits (for those centers that are required to have such permits).
- Continue to ensure that all senior citizen centers maintain documentary evidence, or at least a log, of an annual Fire Department inspection, or a request for such an inspection (for those centers that are not required to have place-of-assembly permits).
- Continue to ensure that all senior citizen centers maintain well-lit and unobstructed exit passageways and provide adequately illuminated exit signs as needed.

DFTA officials agreed with all of the recommendations.

Audit Follow-up

DFTA reported that the audit's recommendations are in the process of being implemented.

BROOKLYN BOROUGH PRESIDENT'S OFFICE

Audit Report on the Financial and Operating Practices of the Brooklyn Borough President's Office

Audit #FP04-058A

Comptroller's Audit Library #7609

Issued: December 7, 2004

Monetary Effect: None

Introduction

This audit determined whether the Brooklyn Borough President's Office complied with certain payroll, timekeeping, purchasing, and inventory procedures, as set forth in the New York City Comptroller's Internal Control and Accountability Directives (Comptroller's Directives) 3, 13, 23, 24, and 25; Department of Citywide Administrative Services (DCAS) personnel rules and leave regulations; applicable Procurement Policy Board (PPB) rules; and the Department of Investigation Standards for Inventory Control and Management. The scope of this audit covered the period July 1, 2002, to June 30, 2003.

Results

The audit found that the Borough President's Office generally adhered to Comptroller's Directives 3, 13, 23, 24, and 25, City Time and Leave Regulations, and PPB rules. In addition, tests of the Borough President's Office Other Than Personal Services (OTPS) expenditures disclosed no instances in which moneys were improperly used.

However, the Borough President's Office: did not charge three employees' leave balances for 12 hours not worked; incorrectly charged one employee for 12 hours leave that the employee did not use; underpaid three employees \$1,006 when they separated from the Borough President's Office; permitted employees to carry compensatory time beyond the 120 day limit; did not encumber the funds for two purchases as required by Directive 25; and did not maintain complete and accurate inventory records for its equipment.

To address these issues, the report made 10 recommendations, including that the Borough President's Office:

- Make appropriate adjustments to employee leave balances based on the audit findings.
- Ensure that timekeeping transactions are carefully reviewed so that timekeeping errors are avoided.
- Carefully review separation payments before final payments are made to ensure that employees are accurately paid.
- Require that employees use compensatory time within 120 days after it is earned. If an employee does not adhere to this requirement, the compensatory time should be converted and incorporated in the employees' sick leave balance. If an employee cannot use compensatory time within 120 days of its being earned, appropriate authorization should be maintained allowing the carryover of this time past the 120-day limit.
- Ensure that miscellaneous vouchers are used in accordance with Comptroller's Directive 25.

- Ensure that complete and accurate inventory records are maintained.

In its response, the Borough President's Office described the steps that it has taken to implement the report's ten recommendations.

Audit Follow-up

The Borough President's Office reported that it has implemented all of the audit's recommendations.

DEPARTMENT OF BUILDINGS (DOB)

Audit Report on the Building Information System of the Department of Buildings

Audit #7A04-101

Comptroller's Audit Library #7606

Issued: September 27, 2004

Monetary Effect: None

Introduction

The audit evaluated the effectiveness of the Building Information System (BIS) of the Department of Buildings (DOB). Implemented in the mid-1980s, BIS is a mainframe computer database application containing information on buildings and properties, complaints, and violations within the City. In August 2001, DOB updated BIS by establishing an Internet-based application (BIS on the Web) to provide the general public and members of the construction industry with access to building, complaint, and license information. The audit covered the period November 2003 through February 2004.

Results

BIS is secure from unauthorized access, functions reliably, and is an effective tool that allows DOB users to record and track building-code violations, permit registrations and approvals, complaints, licensing, and inspections; and BIS supports DOB's mission of ensuring the safe and lawful use of more than 900,000 buildings and properties in the City. In addition, the system allows public users to access data easily through BIS on the Web. However, DOB does not have adequate application software controls in place to ensure that information (from other City agencies) downloaded into the BIS Property database is accurate and reliable.

The audit recommended that DOB:

- Establish application software controls that ensure that all information entered in BIS is accurate.
- Establish policies and procedures with data-originating agencies to reduce the overall missing-data problem attributable to those agencies to a more acceptable rate of less than one percent of total records.

DOB stated that it was pleased that the audit found that BIS functions reliably, is secure from unauthorized access, and is an effective tool for recording and monitoring violation, permit, complaint, inspection, and licensing activity. However, DOB disagreed with the audit's two recommendations.

Audit Follow-up

DOB reported that it is in the process of carrying out both recommendations. DOB stated that although it disagreed with the recommendations at the time of the audit, it now sees the merit in enhancing the internal controls regarding sharing data with the Department of Finance.

BUSINESS INTEGRITY COMMISSION**Audit Report on the Business Integrity Commission's Administration of the Shipboard Gambling Fiduciary Accounts**

Audit #FM05-061A

Comptroller's Audit Library #7617

Issued: April 5, 2005

Monetary Effect: Actual Revenue: \$629,239

Potential Revenue: \$ 27,502

Introduction

Fiduciary accounts are used to record financial resources held and administered in trust by the City of New York. The principal and income of these accounts are intended to benefit individuals, private organizations, or other non-City government entities. The Comptroller's Office, in conjunction with the Office of Management and Budget (OMB), establishes fiduciary accounts at the request of various organizations, including City agencies and public benefit corporations.

The Business Integrity Commission (Commission) is responsible for administering two fiduciary accounts established to receive deposits from private parties interested in operating shipboard gambling businesses in the city, or in providing goods and services to those businesses. The accounts were established in January 1998 by the Law Department in accordance with Local Law 57—a 1997 amendment to Title 20 of the Administrative Code of the City of New York. The Business and Employees account is for application fees for licensing shipboard gambling businesses and employees; the Vendor License account is for fees for processing vendor licenses. The fees collected are to cover the costs of investigations and processing the applications of shipboard business owners and vendors. The Law Department is the custodian of the two accounts, and it deposits and disburses account funds when notified by the Commission. For Fiscal Year 2004, the Law Department reported a balance of \$627,580 in the Business and Employees account, and a balance of \$124,301 in the Vendor License account.

This audit determined whether the Commission accurately accounted for the revenues and expenses of the fiduciary accounts, and ensured that all funds were used in accordance with the fiduciary agreement. The audit covered the period from January 1, 1998, to July 30, 2004.

Results

The audit found that the Commission generally expended funds from both fiduciary accounts in accordance with the fiduciary agreement. However, the Commission did not adequately account for or reconcile the two accounts in a timely fashion. Moreover, the Commission has not issued refunds to entities whose investigations are complete, and who deposited into the account funds greater than the City's investigative costs.

Our reconciliation of the two accounts disclosed:

- The City was not reimbursed for \$656,741 for the cost of investigations.
- Only \$629,239 in the two accounts is available to reimburse the City.

- Sufficient funds were not collected to cover investigations in connection with 18 applicants. For three other applicants, refunds were issued before the City received appropriate reimbursement of the investigative costs incurred. Consequently, funds on account for these applicants fall short by \$27,502 of the investigative costs incurred.

The report recommended that the Commission, in conjunction with the Law Department, should:

- Transfer the \$629,239 balance in the fiduciary accounts to the City's General Fund.
- Attempt to recover the \$27,502 due the City from applicants who deposited insufficient funds to cover the cost of investigations conducted by the City.
- Reconcile both fiduciary accounts. Any remaining balance in the accounts, after deducting expenses due the City, should be returned to the applicants.

In its response, the Commission agreed with the report's recommendations to transfer the applicable balances from the fiduciary accounts to the general fund and recover funds from applicants who deposited insufficient funds in the fiduciary account. However, the Commission did not agree with the recommendation to return funds to applicants whose deposits exceeded the costs of their investigations. The Law Department responded that it "will continue its fiduciary responsibility in regard to these accounts, specifically depositing and disbursing account funds at the instruction of the Business Integrity Commission and reconciling account balances with bank records."

Audit Follow-up

The Business Integrity Commission reported that it is in the process of implementing the two recommendations that it agreed with.

ADMINISTRATION FOR CHILDREN'S SERVICES (ACS)

Second Follow-Up Audit Report on Data Processing Controls and Procedures of the Administration for Children's Services

Audit #7F05-083

Comptroller's Audit Library #7630

Issued: May 19, 2005

Monetary Effect: None

Introduction

This second follow-up audit determined whether the New York City Administration for Children's Services (ACS) implemented the 14 recommendations made in the previous follow-up audit of data processing controls. This report discussed in detail the 14 recommendations from the prior audit, as well as the implementation status of each recommendation. The time period reviewed in this audit was September 2004 through November 2004.

In Fiscal Year 2003, the Comptroller's Office conducted a follow-up audit to evaluate the adequacy of the ACS data center's disaster recovery plans, program-change control procedures, data-security procedures, physical-security procedures, and operational procedures for protecting ACS computer assets and information. The audit also assessed ACS compliance with the Comptroller's Internal Control and Accountability Directive 18, "Guidelines for the Management, Protection and Control of Agency Information and Information Processing Systems."

Results

Of the 14 recommendations made in the previous follow-up audit, ACS implemented five, partially implemented three, and did not implement six.

The five recommendations that were implemented pertained to logging system changes, installing smoke detectors, affixing identification tags to equipment, disconnecting remote access of users after failed attempts, and monitoring activities of domain administrators. The three partially implemented recommendations pertained to installing a callback function on the network, maintaining an inventory list of software, and disabling User IDs (identification) of individuals no longer working for the agency. The six recommendations not implemented pertained to updating and implementing the disaster recovery plan, installing a fire suppression system at the Data Center, conducting an inventory reconciliation of its computer equipment and software ensuring that users' passwords are periodically changed, and developing procedures for reviewing, investigating, and reporting failed login attempts.

The audit made 10 recommendations, including that ACS:

- Implement the disaster-recovery plan and conduct comprehensive tests of the plan, in accordance with Comptroller's Directive #18.
- Ensure that the Data Center is equipped with an operating fire-suppression system, in accordance with Directive 18.
- Conduct annual inventory reconciliations and update its computer inventory list accordingly.

- Ensure that its inventory list of computer applications and software contains license numbers, number of licenses held, and names of users who are authorized to use each application.
- Conduct annual inventory reconciliations of all of its software licenses and update the inventory records accordingly.
- Ensure that passwords are changed at predetermined intervals.

In its response, ACS agreed to implement the report's recommendations.

Audit Follow-up

ACS reported that five recommendations have been implemented and five recommendations are in process of being implemented. Phase I testing of the Disaster Recovery Plan is scheduled for the end of January 2006, and installation and testing of the fire suppression system is currently being done. The annual reconciliation of the computer inventory will take place in June 2006. A pilot program to automate the computer applications and software inventory is in process, and ACS is currently developing a process to ensure passwords are changed at predetermined intervals.

ADMINISTRATION FOR CHILDREN'S SERVICES (ACS)

Audit Report on the Compliance of New York Foundling Hospital, Inc. with Its Contracts with the Administration for Children's Services

Audit #FM04-069A

Comptroller's Audit Library #7673

Issued: June 30, 2005

Monetary Effect: Actual Revenue: \$43,231

Introduction

The New York Foundling Hospital, Inc. (NY Foundling) is a not-for-profit organization that offers social service programs including foster care, pre-school, day care, nursery care, after-school care, and teen parenting to individuals and families in New York City. Many of these programs are funded and provided through contracts that were awarded to NY Foundling by the Administration for Children's Services (ACS). In Fiscal Year 2002, ACS awarded NY Foundling six contracts covering nine programs: four general preventive programs, two specialized preventive programs, and three family rehabilitation programs. The total funding provided by ACS for those programs during Fiscal Year 2002 was approximately \$5.4 million.

The audit determined whether NY Foundling spent funds in accordance with the terms of its contracts awarded by ACS.

Results

The audit found that based on claims submitted for Fiscal Year 2002, NY Foundling received reimbursements of \$5,326,792. However, based on our review of NY Foundling's

books and records, it was entitled to reimbursements of only \$4,873,910. This resulted in NY Foundling owing the City \$452,882. The amount owed consisted of:

- Expenditures that NY Foundling charged to the wrong program.
- Expenditures for which program files lacked sufficient supporting documentation.
- One expenditure for which NY Foundling charged ACS twice.

Subsequent to the issuance of the preliminary draft report—nearly three years after the close of the program year—ACS approved nine budget modifications that legitimized \$409,651 of the \$452,882 that we reported was improperly reimbursed to NY Foundling. Although it is within ACS' purview to approve such budget modifications, we question the propriety of the approvals. Clearly, the approvals were not made to enhance the programs; rather, they were made to ensure that NY Foundling did not have to return the funds improperly reimbursed where expenditures exceeded the approved budgets. As a result, NY Foundling owes the City only \$43,231.

The report recommended that NY Foundling immediately repay ACS \$43,231 for the improper reimbursements, properly maintain all documentation in program files to support program expenditures, charge expenses to the proper programs, and ensure that ACS is not charged for expenses that exceed approved program budgets. The audit also recommended that ACS ensure that NY Foundling implements the report's recommendations and discontinues the practice of approving budget modifications after the close of the program year.

ACS, responding on behalf of itself and of NY Foundling, described the steps that have been, or will be, taken to address the recommendations.

Audit Follow-up

ACS reported that all of the audit's recommendations have either been implemented or are in the process of being implemented. NY Foundling repaid ACS the \$43,231 for the improper reimbursements identified in the audit.

ADMINISTRATION FOR CHILDREN'S SERVICES (ACS)

Audit Report on the Compliance of the Association to Benefit Children with Foster and Child Care Payment Regulations; July 1, 1999–June 30, 2001

Audit #FN05-060A

Comptroller's Audit Library #7633

Issued: May 20, 2005

Monetary Effect: Actual Savings: \$139,682

Introduction

This audit assessed the adequacy of the Association to Benefit Children (the Association) internal controls over expenses, revenues, and days-of-care; per diem rate payments

in effect for Fiscal Years 2000 and 2001; and compliance with State and City payment and reimbursement standards. The Association is a not-for-profit organization that provides foster-care services to children in its Foster Boarding Home, Special Needs Foster Boarding Home, and Agency Operated Foster Boarding Home programs under a contract with the Administration for Children's Services (ACS). Foster care providers are reimbursed for expenses based on a per diem rate. For Fiscal Years 2000 and 2001 (July 1, 1999, through June 30, 2001), ACS advanced the Association \$5,759,750 (\$2,805,457 for Fiscal Year 2000 and \$2,954,293 for Fiscal Year 2001), for providing services to 404 individuals in its programs—329 in its Foster Boarding Home, 31 in its Special Needs Foster Boarding Home, and 44 in its Agency Operated Boarding Home.

Results

The Association to Benefit Children generally complied with promulgated announcements and regulations of the New York State "Standards of Payment for Foster Care of Children" and the City "Foster-Care Reimbursement Bulletin No. 92-5." The Association had an adequate system of internal controls over the recording and reporting of its expenses, revenues, and days of care. Moreover, the Association reported its days of care accurately, and was paid based on the appropriate per diem rates in effect for the audit period.

However, for Fiscal Years 2000 and 2001, the Association owes the City a net of \$139,682, due to advances by ACS that were estimates based on prior-period per diem rates and our disallowance of certain administrative and pass-through expenses. Although the number of days of care was reported accurately, the per diem rate applied to determine the advances was not always the same per diem rate in effect during the audit period. Consequently, the Association is owed \$2,732 for Fiscal Year 2000, and it owes ACS \$142,414 for Fiscal Year 2001.

In addition, for Fiscal Years 2000 and 2001, the Association included \$11,318 in expenses on its "Report of Actual Expenditures DSS-2652" that should not have been charged to its foster-care programs based on the New York State "Standards of Payment for Foster Care of Children" and the City "Foster-Care Reimbursement Bulletin No. 92-5."

The audit recommended that the Association remit \$139,682 in excess funding to ACS, and include only allowable program expenses in its "Report of Actual Expenditures DSS-2652." In addition, the audit recommended that ACS recoup \$139,682 from the Association, and ensure that it complies with the report's other recommendation.

ACS responded that the Association agreed to reimburse ACS \$139,682 in accordance with the audit's recommendation.

Audit Follow-up

ACS reported that all of the audit's recommendations have either been implemented or are in the process of being implemented. The Association is currently reimbursing ACS \$2,910 each month, which began in November 2005.

ADMINISTRATION FOR CHILDREN'S SERVICES (ACS)

Audit Report on the Highbridge Advisory Council's Compliance with Certain Financial Provisions of Its Contract with the Administration for Children's Services

Audit #ME04-073A

Comptroller's Audit Library #7612

Issued: December 16, 2004

Monetary Effect: None

Introduction

This audit determined whether the New York City Administration for Children's Services (ACS) ensured that the revenues and expenditures of the Highbridge Advisory Council Family Services, Inc. (Highbridge) were properly reported and whether Highbridge's private tuition fees were calculated, reported, and used in compliance with ACS guidelines. Highbridge is a non-profit community service organization that provides educational and child-care services to infants and children in eight child-care centers and 73 family child-care homes (small facilities located in private residences) in the Bronx. In addition to the funds it receives for child-care services from ACS, Highbridge also receives funding from other sources for its Special Education, Universal Pre-Kindergarten, and Head Start programs.

During Fiscal Year 2003 (July 1, 2002, to June 30, 2003), the period covered by this audit, Highbridge was under contract with ACS to provide child-care services for 1,091 children in its child-care centers and for 222 children in family child-care homes. To provide those services, ACS budgeted \$8,227,608 for Highbridge. In addition, Highbridge received \$1,021,569 from the New York State Department of Health Child and Adult Care Food Program (CACFP) to operate the nutrition programs at the child-care centers and family child-care homes.

Results

ACS did not adequately ensure that Highbridge's revenues and expenditures were properly reported or that Highbridge's private tuition fees were reported and used in compliance with ACS guidelines. ACS had neither made decisions on Highbridge's cost-allocation plan and administrative salary pool nor ensured that Highbridge's independent auditors complied with ACS audit guidelines concerning the schedules and information that must be included in the annual audit reports. Further, although Highbridge properly calculated the private tuition fees it charged parents, Highbridge generally did not use private tuition fees to enhance its child-care programs as required, and transferred most of its private tuition funds to other accounts. These weaknesses prevented ACS from determining the appropriate level of financial support for Highbridge and increased the risk that funds might have been misappropriated.

To address these issues, the audit made seven recommendations, among them that ACS:

- Expedite its review of Highbridge's cost-allocation methodology.
- Establish a cost-allocation methodology for sponsors of multiple centers with multiple programs and funding streams.
- Expedite its review of Highbridge's administrative salary pool.

- Issue guidance on the use of administrative salary pools.
- Ensure that the annual audit reports for Highbridge contain all the required schedules, including information relating to CACFP salary contributions and the receipt and use of private tuition fees.

In its response, ACS generally agreed with the audit's findings and recommendations.

Audit Follow-up

ACS reported that three recommendations have been implemented, three are in the process of implementation, and one could not be implemented because ACS was unable to obtain the cooperation of the New York State Department of Health.

DEPARTMENT OF CITY PLANNING (DCP)

Audit Report on the Administration of the Department of City Planning Penn Center Subdistrict Fiduciary Account

Audit #FM05-113A

Comptroller's Audit Library #7640

Issued: June 13, 2005

Monetary Effect: Potential Revenue: \$1,511,120

Introduction

Fiduciary accounts are used to record financial resources held and administered in trust by the City of New York. The principal and income of these accounts are intended to benefit individuals, private organizations, or other non-City government entities. The Comptroller's Office, in conjunction with the Office of Management and Budget (OMB) establishes fiduciary accounts at the request of various organizations, including City agencies and public benefit corporations.

At the request of the Department of City Planning (Department), a fiduciary agreement and account were established in December 2001 in accordance with New York City Zoning Resolution §81-52 (Resolution). Under the Resolution, applicants seeking approval from the Department to erect signs above a height of 40 feet within the Penn Center Subdistrict (Subdistrict) must contribute funds to a fiduciary account. According to Department officials, the account funds are to be used for Subdistrict improvements that can include replacing and widening sidewalks, installing decorative lights, providing new taxi stands, and enhancing pedestrian circulation in subway and train stations. The Department is required to consult with the Commissioner of the Department of Transportation (DOT) on all improvements within the Subdistrict. As of December 31, 2004, \$1,320,620 was on deposit in the Penn Center Subdistrict account.

This audit determined whether the Department accurately accounted for the revenues and expenses of the fiduciary account and ensured that all funds were used in accordance with the fiduciary agreement. The audit covered the period from July 21, 2001, to December 31, 2004.

Results

The audit found that the Department accurately accounted for and deposited all funds it received in the fiduciary account. However, the Department did not ensure that all funds due from an applicant who erected signs in the Subdistrict were collected. As a result, the account was underfunded by a total of \$190,500, which was subsequently collected after the Department was formally notified in a letter dated February 18, 2005. In addition, since the inception of the account, the Department has not disbursed the \$1,320,620 from the fiduciary account to make any Subdistrict improvements. Therefore, as of June 13, 2005, \$1,511,120 remained on deposit in the Penn Center Subdistrict account. Further, the Department has not consulted with DOT on making improvements in the Subdistrict, contrary to the Resolution and fiduciary agreement.

The audit recommended that the Department:

- Ensure that applicants for constructing signage above a height of 40 feet remit required payments prior to approving applications.
- Use fiduciary account funds to develop and implement required improvement projects.
- Consult with DOT officials regarding improvement plans within the Subdistrict, as required by the fiduciary agreement.

A written response was received on April 20, 2005. In their response, Department officials stated that they “have already instituted changes to . . . internal systems ensuring that all contributions of this type are made before an application can move forward through the review process . . . the Department expects to resume active discussions with the appropriate parties . . . to determine the best use of these funds consistent with the purposes for which the Account was established under the zoning resolution.”

Audit Follow-up

The Department reported that all of the audit’s recommendations have been implemented.

DEPARTMENT OF CITY PLANNING (DCP)

Audit Report on the Administration of the Department of City Planning 72nd Street Fiduciary Account

Audit #FM05-119A

Comptroller’s Audit Library #7642

Issued: June 20, 2005

Monetary Effect: None

Introduction

Fiduciary accounts are used to record financial resources held and administered in trust by the City of New York. The principal and income of these accounts is intended to benefit individuals, private organizations, or other non-City government entities. The Comptroller’s Office, in conjunction with the Office of Management and Budget (OMB), establishes fiduciary accounts at the request of various organizations, including City agencies and public benefit corporations.

At the request of the Department of City Planning (Department), a fiduciary agreement and account were established in July 1998 in accordance with §3.01 (a) of the Penn Yards Associates Restrictive Declaration (Declaration). Under the Declaration, the Department is responsible for administering a fiduciary account established to receive deposits from an applicant (i.e., developer) that is erecting apartment buildings at the Riverside South development situated on the Upper West Side of Manhattan. In addition, the Declaration requires that account funds be used by the Metropolitan Transit Authority (MTA) for construction of a new subway station entrance on the north side of 72nd Street.

This audit determined whether the Department accurately accounted for the revenues and expenses of the fiduciary account; and ensured that all funds were used in accordance with the fiduciary agreement. The audit covered the period from July 1, 1998, to March 31, 2005.

Results

The audit found that the Department properly accounted for and deposited the \$10 million it received from the developer of Riverside South into the fiduciary account and disbursed \$8.4 million to the MTA in accordance with the fiduciary agreement. However, the remaining \$1,633,570 million on account is still owed to the MTA.

The report recommended that the Department:

- Remit the remaining \$1,633,570 in the fiduciary account to the MTA.
- Close the fiduciary account after the payment is made to the MTA.

In their response, Department officials agreed with the audit findings and described the steps that will be taken to address the recommendations.

Audit Follow-up

The Department reported that both audit recommendations have been implemented.

DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES (DCAS)

Audit Report on the Development and Implementation of the City Automated Personnel System

Audit #7A04-064

Comptroller's Audit Library #7629

Issued: May 19, 2005

Monetary Effect: None

Introduction

The Comptroller's Office performed an audit on the development and implementation of the New York City Automated Personnel System (NYCAPS) by the Department of Citywide Administrative Services (DCAS). The goal of the system, whose development was to commence in January 2000 and occur over a four year period, was to make available to users more accurate and accessible personnel-related information.

The original NYCAPS budget was \$66 million, of which DCAS had expended \$50 million. City officials estimate that it will cost another \$70 million to complete NYCAPS. If the City decides to include the Department of Education and other enhancements in the NYCAPS development it will cost an additional \$35 million.

Results

The audit found that despite spending more than \$50 million on its development and nearing its estimated completion date, NYCAPS is not complete. Consequently, it could not be determined whether NYCAPS as a finished product meets the overall goals stated in the system justification, whether its system design allows for future enhancements and upgrades, or whether it meets initial DCAS business and system requirements. The audit found, however, that DCAS did not adequately define the business and system requirements for the four NYCAPS applications that were completed.

In addition, although DCAS followed a formal system development methodology when it began developing NYCAPS, it did not successfully implement that methodology. Moreover, while NYCAPS was generally procured in accordance with Policy Procurement Board Rules and City Charter provisions, deficiencies in the procurement process led to DCAS' failure to complete NYCAPS in a timely manner and within its original budget. Moreover, DCAS has not incorporated the completed NYCAPS applications into its disaster recovery plan. Finally, the information presented about NYCAPS to the public in the Mayor's Management Report (MMR) for Fiscal Years 2000 through 2002 gave the impression that development of the system was progressing smoothly.

The audit made 14 recommendations, including that DCAS should:

- Comply with all applicable provisions of Comptroller's Directive 18. In particular, DCAS should ensure that the formal systems methodology for developing NYCAPS is implemented.
- Ensure that business and system requirements are adequately defined for the remaining NYCAPS applications.

- Develop formal disaster recovery plans for each of the completed NYCAPS applications and for each new phase or application, and incorporate them into the DCAS agency-wide disaster recovery plan.
- Employ an approved and properly solicited systems integrator from a project's inception for system programming and testing.
- Ensure that business and system requirements are adequately defined before commencing development.
- Ensure that contracts for system development projects contain specific deliverables with due dates and provisions for acceptance testing and nonperformance penalties.
- Ensure that only approved vendors are selected when using State contracts.
- Ensure that it provides complete and reliable information to the Mayor's Office of Operations for inclusion in the MMR.

The Department stated that management changes “. . . resolved many of the issues identified in the draft report. . .” and “since all of the technical functions performed in relation to application development and support for the NYCAPS project have recently been transferred from DCAS to FISA, all of the recommendations in the draft report pertaining to the ongoing development and implementation of the project have been rendered moot as they pertain to DCAS.”

DCAS disagreed with the report's recommendations to retain a systems integrator at the inception of every project; that all contracts for system development projects contain specific deliverables with due dates and provisions for acceptance testing and nonperformance penalties; and that it ensure that it provides complete and reliable information to the Mayor's Office of Operations for inclusion in the MMR. In addition, while DCAS agreed with our recommendation that it ensure that only approved vendors be selected when using State contracts, DCAS contends that it fulfilled this practice for the NYCAPS project.

Audit Follow-up

The Financial Information Services Agency (FISA) reported that on March 20, 2005, the technical functions for the application development and support for NYCAPS were transferred from DCAS to FISA. Moreover, FISA has reported that six recommendations have been implemented, three are in process, and the remaining five recommendations which relate to the commencement of the project, vendor selection, the NYPD Shields application, and the MMR are not applicable.

DCAS reported that it is working with FISA to identify and review all relevant analytical and design documents in NYCAPS and is participating in testing the system along with the Office of Labor Relations and the Office of Payroll Administration.

DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES (DCAS)

Audit Report on Citywide Energy Conservation Efforts by the Department of Citywide Administrative Services

Audit #FR04-089A

Comptroller's Audit Library #7661

Issued: June 30, 2005

Monetary Effect: Potential Savings: \$792,393

Introduction

The Department of Citywide Administrative Services (DCAS) Office of Energy Conservation (Office) is responsible for coordinating citywide energy conservation policies and for assisting City agencies in energy cost-control strategies. The Office was created in 1976 by Executive Order No. 60, which was superseded by Mayoral Directive 89-1 in 1989. The Directive required that the Office “develop and implement energy cost reduction programs, establish energy conservation guidelines and encourage energy conservation.” In addition, the Office purchases electricity and other energy sources for New York City, prepares an annual energy budget for City agencies, and it establishes, audits, and pays utility accounts for agencies. The City's energy budget for electricity, gas, and steam purchases for Fiscal Year 2005 is \$521.8 million.

The Office participates in the New York State Power Authority Energy Cost Reduction (ENCORE) program, under which \$162.6 million of energy conservation projects (e.g., lighting and boiler upgrades) were completed from Fiscal Years 1998 through 2004. For each City agency, the Office produces billing reports of energy use for review by each agency's energy liaison officer (ELO). Liaison officers are responsible for reviewing bills, requesting or terminating service, promulgating Office directives, and implementing programs.

Results

The audit found that the Office does not have adequate standards and procedures to ensure that the City implements effective energy conservation programs in accordance with Mayoral Directive 89-1. While the Office has some standards and procedures, such as its guidelines for summer and winter energy conservation and its participation in the Authority's ENCORE program, these do not go far enough in addressing Office responsibilities in overseeing the City's energy conservation needs. The Office has not developed effective overall strategies for managing energy conservation, and has not established energy reduction goals for City agencies.

The audit also found that the Office is not effectively adhering to its own standards and procedures, as demonstrated by its failure to enforce conservation guidelines and its inadequate attention to the ENCORE program. Independent energy audits found that because four City facilities had not undertaken ENCORE programs, the City is at risk of not realizing \$792,393 in electric energy savings over a ten-year period.

Finally, the audit found that the Office has not effectively communicated to agency ELOs their responsibilities, including the proper review of utility bills, promulgation of Office

directives, and implementation of energy-conserving programs using available low-cost financing.

The audit made 14 recommendations, including that DCAS's Office of Energy Conservation:

- Develop long-range strategies for managing energy conservation.
- Reevaluate its priorities and reallocate staff resources to adequately fulfill the requirements of Mayoral Directive 89-1.
- Actively promote and encourage City agencies to undertake energy-saving improvements under the ENCORE program. In that regard, it should ensure that all available ENCORE financing is used by City agencies.
- Arrange with the respective agencies to undertake the energy-saving improvements identified in this report.
- Establish and promulgate energy-reduction goals for City agencies.
- Establish methods by which to measure whether its energy-conservation guidelines are effective in reducing energy consumption.
- Ensure that its written procedures for ELOs properly emphasize their role and responsibilities in promoting energy conservation. In addition, formal training programs for ELOs should be organized.

DCAS officials stated that “The theme of this Audit is that OEC should do more in various ways...In general, we do not disagree with this theme, and have recently secured modest additional resources for OEC. We will therefore continue to strengthen OEC operations to ensure that program goals are clearly understood and achieved. However, no matter how much work OEC does, the argument can always be made that it should do more...”

Audit Follow-up

DCAS reported that ten recommendations have been implemented, one recommendation has not yet been implemented, and the remaining three recommendations will not be implemented. DCAS currently does not have the resources to do random inspections of City facilities to ensure compliance with its energy-conservation guidelines. In addition, DCAS disagreed with and will not implement the recommendations to reallocate staff resources to adequately fulfill the requirements of Mayoral Directive 89-1, to establish and promulgate energy reduction goals for City agencies, and to establish methods to measure whether its energy conservation guidelines are effective in reducing energy consumption.

NEW YORK CITY CIVIL SERVICE COMMISSION (CSC)

Audit Report on the Payroll, Timekeeping, and Other Than Personal Services Expenditures of the Civil Service Commission; July 1, 2002–June 30, 2003

Audit #FN04-124A

Comptroller's Audit Library #7614

Issued: February 28, 2005

Monetary Effect: None

Introduction

The Civil Service Commission (Commission) is authorized under Chapter 35, §813, of the New York City Charter to hear and decide appeals for disputes between the City of New York and its employees or applicants for City employment. After an initial review at the departmental level, the Commission, like the court system, may opt to review evidence, examine testimony, or hold hearings about a dispute to make a final, binding determination. The Commission consists of a Chairperson, who is appointed by the Mayor, and four other members. During Fiscal Year 2003, the Commission employed six Commissioners (considered per diem employees), four full-time employees, and four interns.

This audit determined whether the Commission is complying with certain payroll, personnel, timekeeping, purchasing, and inventory procedures as set forth in the New York City Comptroller's Internal Control and Accountability Directives (Comptroller's Directives) 1, 3, 6, 13, 24, and 25, the City Office of Payroll Administration (OPA) procedures, bulletins, and instructions for its Payroll Management System (PMS), the Citywide Contract between the City of New York and District Council 37, AFSCME, AFL-CIO, Leave Regulations for Management Employees, Personnel Orders 88/5 and 97/2, the Procurement Policy Board (PPB) Rules, Comptroller's "Fiscal Year End Closing Instructions for June 30, 2003," the Commission's *New Employee Handbook 1999-2000*, and other applicable guidelines.

Results

The audit found that the Commission generally complied with many City policies and guidelines pertaining to payroll and timekeeping and with its own procedures applicable to timekeeping. In addition, the Commission complied with various PPB Rules and Comptroller's Directives for processing purchase orders and payment vouchers.

However, there were several minor instances in which the Commission did not follow certain aspects of the Citywide contract, personnel orders regarding workweek requirements, time and leave regulations, PPB Rules, Comptroller's Year-End Closing Instructions, and Directives 1 and 24. These exceptions included: available requirement contracts not used for two purchases; terms of purchases not fully detailed on four purchase orders; funds improperly encumbered after receipt of goods or services involving nine purchase orders; purchases charged to incorrect object codes for 15 purchase orders; and purchase files lacking certification of the receipt of goods or services for 19 payment vouchers.

The audit made ten recommendations, including that the Commission ensure that:

- Purchases are made from requirement contracts when they are available that purchase orders include all specifications of the agreement.
- All funds for purchase orders are encumbered prior to receiving goods or services and paying vendor invoices.
- All documentation to support payments is contained in the voucher and vendor files.

The Commission's response did not address the report's recommendations. However, the Commission stated that it "will endeavor to avoid the minimal mistakes cited in the report."

Audit Follow-up

The Commission reported that it did not have to change any internal procedures in order to implement the recommendations of the audit.

NEW YORK CITY COMPTROLLER'S OFFICE

Cost Allocation Plan Fiscal Year 2004

Report #FM05-112S

Comptroller's Audit Library #N/A

Issued: April 22, 2005

Monetary Effect: None

Introduction

The Cost Allocation Plan of the City of New York is used to identify and distribute allowable indirect costs of certain support services to City agencies. A portion of these costs may eventually be passed on to programs eligible for federal funding, and thus be reimbursed to the City.

The Comptroller's Office review of its own costs resulted in a summary schedule that was sent to the Office of Management and Budget (OMB) for inclusion in the City's Cost Allocation Plan. The schedule indicated, by bureau, the percentage of staff time spent providing services to various City agencies during Fiscal Year 2004.

Results

A letter report was issued to the OMB indicating various statistics for inclusion in its annual Cost Allocation Plan.

DEPARTMENT OF CONSUMER AFFAIRS (DCA)

Audit Report on the Licensing and Oversight of Sidewalk Cafés by the Department of Consumer Affairs

Audit #MJ05-074A

Comptroller's Audit Library #7637

Issued: June 6, 2005

Monetary Effect: None

Introduction

This audit determined whether the Department of Consumer Affairs (DCA) has adequate controls in place to ensure that sidewalk cafés are properly licensed. In accordance with Local Law 8 of 2003 (the City Sidewalk Café Law), DCA encourages the establishment of sidewalk cafés in places where they are appropriate and discourages cafés in places where they are inappropriate. The DCA Enforcement Division is responsible for ensuring compliance with the provisions of sidewalk café licenses. As of August 2004, there were 722 licensed sidewalk cafés in the City. During the period March 3, 2003, through August 14, 2004, DCA performed more than 45,000 inspections; 1,820 of them were sidewalk café inspections. The scope of the audit was March 2003 through October 2004.

Results

DCA has adequate procedures in place to identify sidewalk cafés in operation throughout the City. DCA Inspectors perform inspections of sidewalk cafés, issue citations and notices of violations when they identify violators of the Sidewalk Café Law, and perform targeted inspections of cafés during weekends, when cafés are likely to be operating.

However, DCA does not have adequate procedures in place for following up when it issues citations or violation notices to sidewalk cafés (both enclosed and unenclosed). As a result, there is an increased risk that establishments will not comply with the Sidewalk Café Law. Auditors visited 183 establishments with sidewalk cafés and found that 159 (87%) were licensed or had pending licenses, and 24 were operating without a license. Of the 159 establishments with a license or a pending license, 47 had more than the maximum number of tables and chairs allowed in their licenses. In total, 71 (39%) of the 183 cafés auditors observed were not in compliance with the Sidewalk Café Law.

The audit made two recommendations, namely, that DCA should:

- Develop written procedures for follow-up inspections of food establishments that were issued citations or violations to help ensure that these establishments take corrective action.
- Ensure that borough offices adhere to the agency's written procedures for follow-up inspections of establishments that are issued a posting order for operating an unlicensed sidewalk café.

In its response, DCA agreed with the audit's recommendations.

Audit Follow-up

DCA reported that all of the audit's recommendations have been implemented.

DEPARTMENT OF CORRECTION (DOC)

Audit Report on the Internal Controls over Commissary Operations by the Department of Correction

Audit #MG04-117A

Comptroller's Audit Library #7604

Issued: August 2, 2004

Monetary Effect: None

Introduction

The Department of Correction (DOC) manages 15 inmate jails (facilities), ten of which are on Rikers Island. DOC also operates hospital prison wards, court detention facilities, warehouses, commissaries, and other support units. There are ten commissaries: eight on Rikers Island, one in Manhattan, and one in the Bronx. In Fiscal Year 2003, DOC reported commissary revenues of approximately \$14.2 million.

This audit determined whether DOC maintains adequate internal controls over commissary operations. The audit covered Fiscal Years 2003 and 2004 (through February 2004).

Results

This audit found that DOC has inadequate controls over its commissaries' inventory. There are weaknesses in the commissaries' compliance with DOC inventory procedures. Additionally, DOC's Central Commissary Unit (CCU) oversight of the commissaries is inadequate. Specifically:

- The results of the December 31, 2003 quarterly inventory count at two of the commissaries showed gross discrepancies of 94 and 89 percent between the amounts of inventory on hand and the amounts reported in the inventory records.
- At the same two commissaries, physical inventory counts were conducted by personnel who were actively involved in day-to-day commissary operations, even though DOC procedures prohibit such personnel from actively conducting physical inventory counts.
- Commissary Managers frequently conduct interim periodic inventory counts, adjust their inventories, and restate variances without notifying and obtaining approval from the CCU, as required.
- Commissaries frequently condemn (dispose of) inventory items without proper approval and authorization.
- CCU does not enforce the commissaries' compliance with DOC inventory procedures and reporting requirements. CCU also lacks adequate procedures to ensure that documentation submitted by the commissaries is complete and accurate. For example, condemnation forms did not always have the required approval signatures and many quarterly physical inventory report packages lacked required documentation or complete information.

The report made nine recommendations, some of which are listed below. DOC should:

- Ensure that all discrepancies in the inventory be properly investigated. The findings of the investigation must be documented in writing and reported to the appropriate management level, as required.
- Ensure that commissary personnel follow the DOC *Inventory Control Policy and Procedures Manual* when conducting inventory counts. Commissary personnel should not conduct inventory counts.
- Enforce the procedures that require commissaries to notify the CCU prior to conducting interim periodic inventory counts. All subsequent adjustments to IFCOM should be approved and authorized.
- Ensure that the condemnation procedures are followed prior to condemning and discarding any items in inventory. This would include prior approval from the CCU, examination of the condemned items by the appropriate personnel, and listing of each item on a Condemnation Request Form and Verification Form.
- Require the CCU to adequately monitor the commissaries and enforce their compliance with the DOC inventory procedures and reporting requirements; carefully review documents submitted by the commissaries for completeness and accuracy; and request, where applicable, documentation that is missing and additional information when documentation is incomplete.

In its response, DOC generally agreed to implement all of the recommendations.

Audit Follow-up

DOC reported that eight recommendations have been implemented and one recommendation will not be implemented. DOC reported that instead of purchasing bar-code scanners, DOC is in the process of soliciting bids for an outside contractor to provide for commissary services.

DEPARTMENT OF DESIGN AND CONSTRUCTION (DDC)

Audit of Department of Design and Construction Monitoring of Payments to Cultural Institutions for Pass-Through City-Funded Capital Construction Projects

Audit #MD04-083A

Comptroller's Audit Library #7650

Issued: June 27, 2005

Monetary Effect: None

Introduction

This audit determined whether payments to cultural institutions for pass-through New York City-funded capital construction projects monitored by the New York City Department of Design and Construction (DDC) were accurate, documented, and legitimate.

DDC can enter into either a pass-through capital construction contract or a non-pass-through capital construction contract with a cultural institution (contractor). For pass-through capital construction contracts, DDC monitors the funding for the projects to the cultural institutions that are then responsible either for managing the design and construction of the projects themselves or for hiring a construction manager with the required experience to manage the projects.

From Fiscal Year 2002 through Fiscal Year 2003, the period covered by the audit, DDC monitored the funding of a total of 138 City capital construction payments to 12 cultural institutions that totaled \$125,233,890.

Results

Payments to cultural institutions for pass-through City capital construction projects monitored by DDC were generally accurate, documented, and legitimate. In addition: Payment Requisitions, Contractor Routing and Signature Sheets, and Payment Audit Reports were approved, signed, and dated by appropriate DDC officials; payments were made to the cultural institutions within the 30-day time period mandated by the prompt-payment provisions of the Procurement Policy Board Rules; and the review process of the Payment Requisition packages by DDC's Pass-Through Program Unit, Engineering Audit Office, and Chief Financial Office was completed in a timely manner and according to DDC's formal procedures.

The audit disclosed some weaknesses, but they were not of a material or monetary nature and did not affect the opinion stated above. Specifically:

- 15 (94 percent) of the 16 Payment Requisition packages in the sample were approved by DDC officials, although they lacked one or more required documents.
- Five (31 percent) of the 16 Payment Requisition packages in the sample contained five instances, totaling \$54,565, in which cultural institutions included costs in the Payment Requisitions for the use of their own personnel to perform capital construction services without DDC's prior written approval. These costs were authorized to be paid by DDC.
- For two (13 percent) of the 16 Payment Requisition packages in the sample, the amounts requested by the cultural institutions on the Payment Requisitions for the payments to

subcontractors did not match the amounts requested by the subcontractors on the Subcontractor Payment forms. The Payment Audit Reports prepared by the EAO did not indicate why the amounts differed.

- Payments, totaling approximately \$38 million, were made to 46 (33 percent) of the 141 subcontractors in the sample, even though the competitive bidding process was not followed.

To address these issues, the audit made four recommendations:

- DDC should ensure that Payment Requisition packages contain required documentation prior to authorizing payments to cultural institutions.
- DDC should ensure that cultural institutions and their construction managers do not use their own personnel to perform capital construction services without DDC's prior written approval.
- DDC should ensure that Audit Reports are adequately filled out, with detailed results of the desk audits to provide an adequate audit trail.
- DDC should ensure that cultural institutions select subcontractors according to required competitive bidding procedures.

DDC officials generally agreed with the audit's findings and recommendations. DDC officials stated in their response that it is their current policy to ensure that cultural institutions and their construction managers do not use their own personnel to perform capital construction services without DDC's prior written approval, and that they have begun to tighten their policy on maintaining bidding documentation relating to the selection of subcontractors.

Audit Follow-up

DDC reported that all of the audit's recommendations have been implemented.

RICHMOND COUNTY DISTRICT ATTORNEY'S OFFICE

Audit Report on the Financial and Operating Practices of the Richmond County District Attorney's Office

Audit # FP04-056A

Comptroller's Audit Library # 7613

Issued: January 7, 2005

Monetary Effect:	Actual Savings:	\$ 3,662
	Potential Savings:	\$28,924

Introduction

This audit determined whether the Richmond County District Attorney's Office (District Attorney's Office) complied with certain payroll, personnel, timekeeping, purchasing, and inventory procedures, as set forth in the New York City Comptroller's Internal Control and Accountability Directives (Comptroller's Directives) 13, 24, and 25; Department of Citywide Administrative Services (DCAS) personnel rules and leave regulations; the Richmond County District Attorney Manual; the Department of Investigation's Standards for Inventory Control and Management; and applicable Procurement Policy Board (PPB) rules. The scope of this audit covered the period July 1, 2002, to June 30, 2003.

Results

The audit disclosed that the District Attorney's Office adhered to several aspects of Comptroller's Directives 13, 24, and 25. In addition, our examination of the District Attorney's Office's Other than Personal Services expenditures disclosed no instances in which moneys were improperly used.

However, the District Attorney's Office did not comply with certain aspects of DCAS personnel and leave regulations, the Richmond County District Attorney Manual, and many aspects of Comptroller's Directives 13 and 24. Specifically, the District Attorney's Office did not always ensure that: timekeeping records were complete, accurate, and properly approved; employees exhausted their leave balances before they were approved for sick leave grants; separated employees were accurately paid; employees' salaries were within the salary ranges of their Career and Salary Plan titles; employees used compensatory time within the 120-day limit; City regulations for sick leave were enforced; employees' leave balances were within the amounts allowable under City Time and Leave Regulations; voucher packages were stamped "vouchered" as required by Comptroller's Directive 24; voucher packages were charged to correct object codes; and inventory records were complete and accurate. In addition, the District Attorney's Office issued one time payments to employees without supporting documentation justifying the payments, and made a questionable payment to the former District Attorney. Finally, the District Attorney's Office made incorrect payments to 14 of 15 employees who separated from the office resulting in overpayments totaling \$32,586.

To address these issues, the report made 24 recommendations, including that the District Attorney's Office should:

- Ensure that employee timekeeping transactions are carefully reviewed so that timekeeping errors are avoided.

- Ensure that its managerial employee submits timesheets that indicate arrival and departure times. These timesheets should be reviewed and approved by an appropriate agency official.
- Discontinue granting paid leave time to employees before their accumulated sick and annual leave balances have been exhausted.
- Attempt to recoup the separation pay that was overpaid to its employees.
- Transfer employees whose salaries currently are not within the ranges of their titles into other titles for which they qualify and that have salary ranges that encompass their current pay levels, or should appropriately adjust their salaries.
- Ensure that complete and accurate inventory records are maintained.
- Establish formal procedures for issuing one-time payments to its staff. The procedures should require that employee personnel files contain memos or other documentation justifying one-time payments.

In its response, the District Attorney's Office described the steps that it has taken to implement the report's 24 recommendations.

Audit Follow-up

The Richmond County District Attorney's Office reported that 20 recommendations have been implemented, one recommendation is in process of implementation, one recommendation is partially implemented, and two recommendations will not be implemented. The District Attorney's Office sent letters to those 12 employees who were overpaid when they received their separation pay. To date, the District Attorney's Office has recouped a total of \$3,662 from three individuals. The District Attorney's Office contacted the DCAS General Counsel about the payment made to the former District Attorney. The General Counsel determined that the request for recoupment should be decided by the Richmond County District Attorney's Office. The District Attorney stated that he will not seek restitution for this payment. Moreover, the District Attorney stated that it would be unfair to adjust the leave balances of those employees who had errors in their time records since these errors occurred during a prior administration.

DEPARTMENT OF EDUCATION (DOE)

Second Follow-up Audit Report on Department of Education Internal Controls Over Its Data Center

Audit #7F04-137

Comptroller's Audit Library #7607

Issued: September 27, 2004

Monetary Effect: None

Introduction

The Department of Education (DOE) provides primary and secondary education to approximately one million students, from pre-kindergarten to grade 12, in approximately 1,200 schools. DOE's Division of Instructional and Information Technology (DIIT) provides innovative information and resource-management tools to support the instruction throughout DOE. DIIT is responsible for managing DOE computer equipment, developing and supporting software applications, and operating the data center.

This second follow-up audit determined whether DOE, formally the Board of Education (the Board), implemented the 12 recommendations made in an earlier audit entitled, Follow-up Audit Report of the Internal Controls of the Board of Education's Data Center, (Audit #7F01-113, issued May 8, 2001). This audit covered the period March through May 2004.

Results

DOE implemented one, partially implemented two, and did not implement nine of the 12 recommendations made in the previous audit. The recommendation that was implemented pertained to installing time-out features for all on-line systems. The two recommendations that were partially implemented pertained to installing Internet security software and filtering software at administrative workstations.

The recommendations that were not implemented pertained to the lack of an alternate-processing site to resume data-processing operations in the event of a disaster and a complete, formally approved, tested or updated disaster-recovery plan. In addition, DOE still has not established sufficient Internet security controls for its administrative staff, does not conduct regular penetration testing of its computer networks, and does not monitor its firewall traffic. Moreover, DOE still has not established procedures to detect unauthorized hardware and software use on its networks. Other issues identified during this audit included weaknesses in system access controls and procedures.

This second follow-up audit made 12 recommendations, including that DOE:

- Establish an alternate-processing site that would serve as a back-up site in the event of a disaster.
- Complete and formally approve its disaster-recovery plan.
- Conduct a comprehensive test of the disaster-recovery plan, which should be followed by a similar test once a year, every year.

- Conduct regular penetration testing of its computer networks, and document the results. In addition, DOE Internet security should be updated, as needed, based on the result of the penetration testing.
- Establish and implement Internet security procedures for generating Web-server statistics on all Web-related activities, including all Websites accessed by the administrative staff.
- Establish and implement procedures for monitoring all inbound and outbound traffic passing through the firewalls.
- Ensure that it actively manages system passwords. In this regard DOE should develop written password policies for its networks. These policies should require users to periodically change their passwords and include procedures for reviewing the status of inactive user-IDs (identifications) and terminating them, as appropriate.

Of this audit's 12 recommendations, DOE agreed with 10. The two recommendations that DOE disagreed with relate to additional Internet security for administrative staff.

Audit Follow-up

DOE reported that it has partially implemented the 10 recommendations that it agreed with. DOE plans to fully implement nine recommendations when the appropriate funding becomes available. DOE plans to fully implement the recommendation to actively manage system passwords by January, 2007.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on Other Than Personal Services Expenditures of Schools within the Department of Education Regional Operations Center for Regions 9 and 10

Audit #FP05-076A

Comptroller's Audit Library #7626

Issued: May 4, 2005

Monetary Effect: None

Introduction

The Department of Education (DOE) provides primary and secondary education to more than one million New York City students. The school system is organized into ten regions, each of which includes approximately 130 schools and programs. Six Regional Operations Centers (ROCs) provide business and administrative services to the schools within their assigned regions. While school purchases are made at the individual school level, ROC officials review and approve school-generated purchase orders, bidding documents for school purchases above certain monetary limits, and evidence of receipt of items purchased. ROC officials also process payments for school purchases, except for purchases made on behalf of the schools by the DOE Central Office.

This audit determined whether DOE procurement policies and procedures were followed for purchases made by schools in Regions 9 and 10 that required ROC approval.

Results

Based on the documentation provided, officials of the ROC and schools of Regions 9 and 10 generally did not follow DOE's procurement policies and procedures for purchases that required ROC approval. Specifically:

- Purchase files lacked evidence of competitive bidding. In addition, two files contained evidence of bid improprieties indicating that the vendor who was awarded the purchase had submitted all three bids to the schools (bids should have been received from three separate vendors to ensure competition);
- Vendor invoices were not always on file;
- Files lacked justification for purchases made using the sole-source method rather than obtaining bids; and
- Files did not always contain documentation showing that the goods and services paid for were actually received. It should be noted that through physical observation we determined that most of the goods purchased were received. However, we could not determine whether the services purchased were provided.

In addition, Park West High School used funds in its budget to purchase equipment on behalf of another school—Seward Park High School. This is a violation of the Standard Operations Procedures Manual (SOPM). According to Park West officials, in exchange for this purchase, Seward Park High School permitted one of its employees to perform clerical duties for Park West High School.

To address these issues, the audit made nine recommendations to ROC officials, including the following:

- Ensure that school officials comply with procurement regulations requiring written bids from separate vendors. In that regard, all bids must be independent and solicited from separate vendors.
- Review the file containing the questionable bid documentation and determine whether the matter should be referred to the Special Commissioner of Investigation for the NYC School District.
- Ensure that all goods are delivered and services rendered before payment of invoices, in accordance with the SOPM.
- Ensure that all school officials provide written justification for all sole-source purchases, in accordance with the SOPM. The ROC should review this documentation before approving such purchases.
- Remind school personnel that they are to purchase only those items that are needed to conduct programs within their schools.

In their response, ROC officials described the steps they have taken or will take to implement the audit's recommendations.

Audit Follow-up

ROC officials reported that it has either implemented or is in the process of implementing all of the audit's recommendations. ROC officials provide ongoing training of ROC Customer Services Team Members so that they are knowledgeable about the DOE purchasing guidelines. Management has also implemented bi-weekly auditing of employee documents.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on Other Than Personal Services Expenditures of Schools within the Department of Education Regional Operations Center for Region 3 and District 75 (Citywide Special Education)

Audit #FP05-077A

Comptroller's Audit Library #7623

Issued: May 4, 2005

Monetary Effect: None

Introduction

The Department of Education (DOE) provides primary and secondary education to more than one million New York City students. The school system is organized into 10 regions, each of which includes approximately 130 schools and programs. Six Regional Operations Centers (ROCs) provide business and administrative services to the schools within their assigned regions. While school purchases are made at the individual school level, ROC officials review and approve school-generated purchase orders, bidding documents for school purchases above certain monetary limits, and evidence of receipt of items purchased. ROC officials also process payments for school purchases, except for purchases made on behalf of the schools by the DOE Central Office.

This audit determined whether DOE procurement policies and procedures were followed for purchases made by schools in Region 3 and District 75 (Citywide Special Education) that required ROC approval.

Results

With the exception of sole-source purchases, DOE's procurement policies and procedures were generally followed for goods and services purchased by schools in Region 3 and District 75 that required ROC approval. Specifically, Other Than Personal Services (OTPS) purchases were reasonable and necessary for the operation of the schools. Items purchased were found to be in use at the schools; purchase orders were properly prepared and contained appropriate authorizations; vendor invoices were on file to substantiate the amount paid; and purchase files contained documentation indicating that goods and services were actually received.

With regard to sole-source purchases, the audit disclosed that there was no documentation in the files of three schools and the ROC to justify five purchases of goods and services totaling \$47,436 using the sole-source method. Moreover, purchase documents for the five purchases lacked the required approval of DOE's Office of Purchasing Management. The audit also disclosed one instance in which the ROC improperly processed a payment for services, totaling \$6,000, before the services were rendered. Moreover, the ROC did not authorize this purchase until April 1, 2004—one month after the provision of services began.

The audit recommended that ROC officials ensure that:

- School officials provide written justification for all sole-source purchases, in accordance with the Standard Operating Procedures Manual (OPM). The ROC should review this documentation before approving such purchases.
- Sole-source purchases above \$5,000 are approved by the OPM Administrator.
- All goods be delivered and services rendered before payment of invoices, in accordance with the SOPM.
- Approval be granted prior to the purchase of goods and services.

In their response, ROC officials described the steps they have taken or will take to implement the audit's recommendations.

Audit Follow-up

ROC officials reported that all of the audit recommendations are in the process of being implemented.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on Other Than Personal Services Expenditures of Schools within the Department of Education Regional Operations Center for Region 8 and Alternative High Schools and Programs

Audit #FP05-078A

Comptroller's Audit Library #7627

Issued: May 4, 2005

Monetary Effect: None

Introduction

The Department of Education (DOE) provides primary and secondary education to more than one million New York City students. The school system is organized into ten regions, each of which includes approximately 130 schools and programs. Six Regional Operations Centers (ROCs) provide business and administrative services to the schools within their assigned regions. While school purchases are made at the individual school level, ROC officials review and approve school-generated purchase orders, bidding documents for school purchases above

certain monetary limits, and evidence of receipt of items purchased. ROC officials also process payments for school purchases, except for purchases made on behalf of the schools by the DOE Central Office.

This audit determined whether DOE procurement policies and procedures were followed for purchases made by schools in Region 8 and Alternative High Schools and Programs that required ROC approval.

Results

With the exception of the issues noted below, officials of the ROC and schools of Region 8 and Alternative High Schools and Programs generally followed DOE procurement policies and procedures for purchases that required ROC approval. We found, however, that: vendor invoices were not always on file; purchase files lacked documentation showing that the items purchased were reasonable and necessary for the operation of the school and whether the services were actually provided; and purchase files lacked evidence of competitive bidding. In addition, one payment for services was made prior to the services being rendered.

The audit recommended that ROC officials ensure that:

- Vendor invoices are obtained and maintained on file for all goods and services purchased.
- School officials maintain documentation that demonstrates the need for items purchased and how they relate to the operation of the school.
- School officials comply with procurement regulations requiring written bids from separate vendors. In that regard, all bids must be independent and solicited from separate vendors.
- School officials maintain all appropriate bid documentation on file.
- All services are rendered before payment of invoices, in accordance with the Standard Operations Procedures Manual.

In their response, ROC officials described the steps they have taken or will take to implement the audit's recommendations.

Audit Follow-up

ROC officials reported that it is in the process of implementing all of the audit's recommendations. As part of a citywide ROC initiative, Region 8 and Alternative High Schools and Programs implemented a training program, entitled "Professional Development Series Modules." This program is ongoing throughout the year and will be provided to both the ROC staff and school personnel.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on Other Than Personal Services Expenditures of Schools within the Department of Education Regional Operations Center for Regions 4 and 5

Audit #MD05-067A

Comptroller's Audit Library #7624

Issued: May 4, 2005

Monetary Effect: None

Introduction

The Department of Education (DOE) school system is organized into 10 regions, each of which includes approximately 130 schools. Six Regional Operations Centers (ROCs) provide business and administrative services to the schools within their assigned regions. The ROC in Queens for Regions 4 and 5, the focus of this audit, is responsible for fiscal oversight of the schools within those regions. During Fiscal Year 2004, Other Than Personal Services (OTPS) expenditures for schools in the two regions were approximately \$26 million. Fiscal Year 2004 OTPS expenditures that required ROC approval were approximately \$9 million.

This audit determined whether DOE procurement policies and procedures were followed for goods and services purchased by schools in Regions 4 and 5 that required ROC approval.

Results

ROC and school officials of Regions 4 and 5 generally followed DOE procurement policies and procedures for purchases that required ROC approval.

However, the audit disclosed a number of weaknesses. ROC officials did not receive required certification of delivery for three (8%) of 37 sampled purchases before processing their payments and ROC officials did not ensure that there was adequate written justification or approval from the Administrator of OPM (the DOE Office of Purchasing Management) for two (22%) of the nine sole-source purchases in the audit sample. For two (33%) of the six sampled purchases of goods and services for which schools were required to obtain written bids, ROC employees approved the related purchase orders without receiving the bidding documentation to support the purchases. In addition, the ROC processed two payments for services, totaling \$25,500, before the services were rendered and did not adequately segregate the responsibilities for approving purchase orders from processing payments for vendor invoices for six (17%) of the 37 sampled purchases. There was also a lack of supervision over the ROC invoice processing function.

The audit made eight recommendations, including the following:

- ROC officials should obtain certification of delivery for purchases of goods and services prior to payment of invoices.
- ROC officials should review solicited written bids to ensure compliance with the bidding guidelines before approving purchase orders.

- ROC officials should ensure that sole-source purchases are approved by the Office of Purchasing Management Administrator when required.
- ROC officials should review solicited written bids to ensure compliance with the bidding guidelines before approving purchase orders.

DOE officials stated that they have already taken steps to implement the audit's recommendations.

DOE officials also stated, "Given that this was a huge transition year for the Department, we are pleased to see that the reports recognize the work that is being done by the ROCs. . ."

Audit Follow-up

DOE officials reported that all of the audit's recommendations are being implemented.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on the Other Than Personal Service Expenditures of Schools within the Department of Education Regional Operations Center for Regions 6 and 7

Audit #MH05-069A

Comptroller's Audit Library #7625

Issued: May 4, 2005

Monetary Effect: None

Introduction

The Department of Education (DOE) school system is organized into 10 regions, each of which includes approximately 130 schools. Six Regional Operations Centers (ROCs) provide business and administrative services to the schools within their assigned regions. The ROC for Region 6 in Brooklyn and Region 7 in Staten Island, the focus of this audit, is responsible for fiscal oversight of the schools within those regions. For Fiscal Year 2004, Other Than Personal Services (OTPS) purchases for these regions that exceeded the monetary limit requiring ROC approval totaled approximately \$11.6 million.

This audit determined whether the DOE procurement policies and procedures were followed for goods and services purchased by schools in Regions 6 and 7 that require ROC approval.

Results

DOE procurement policies and procedures were generally followed for goods and services purchased by schools in Regions 6 and 7 that required ROC approval. Specifically, the audit found that OTPS purchases were reasonable and necessary for the operation of the schools, and vendor invoices were on file to substantiate the amounts paid.

However, the audit disclosed the following weaknesses: ROC officials did not receive required certification of delivery for four of 42 sampled purchases; ROC officials did not ensure that there was adequate written justification or OPM approval for all three sole-source purchases in our sample; for two of the 11 sampled purchases of goods and services for which schools were required to obtain written bids, ROC employees approved the related purchase orders without receiving all bidding documentation to support the purchases; five of the 42 purchases for goods or services were made by the schools prior to receiving ROC approval.

To address these issues, the audit made seven recommendations. The major recommendations were:

- ROC officials should obtain certification of delivery prior to payment of invoices for purchases of goods and services.
- ROC officials should ensure that school officials provide written justification for all sole-source purchases, in accordance with the *Standard Operating Procedures Manual for Schools and Financial Management Centers*, OTPS Purchases chapter (Standard Operations Procedures Manual) dated November 22, 2002, and the ROC should review this documentation before approving such purchases.
- ROC officials should review solicited written bids to ensure compliance with the bidding guidelines before approving purchase orders.
- ROC officials should maintain copies of bid documentation.

In their response, ROC officials for Regions 6 and 7 describe steps they have taken or will take to implement the report's recommendations.

Audit Follow-up

ROC officials reported that all of the audit's recommendations are being implemented.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on the Other Than Personal Service Expenditures of Schools within the Department of Education Regional Operations Center for Regions 1 and 2

Audit #MH05-079A

Comptroller's Audit Library #7622

Issued: May 4, 2005

Monetary Effect: None

Introduction

The Department of Education (DOE) school system is organized into 10 regions, each of which includes approximately 130 schools. Six Regional Operations Centers (ROCs) provide business and administrative services to the schools within their assigned regions. The ROC for Regions 1 and 2 in the Bronx, the focus of this audit, is responsible for fiscal oversight of the

schools within those regions. For Fiscal Year 2004, Other Than Personal Services (OTPS) purchases for these regions that exceeded the monetary limit requiring ROC approval totaled \$21.8 million.

This audit determined whether DOE procurement policies and procedures were followed for goods and services purchased by schools in Regions 1 and 2 that require ROC approval.

Results

Based on the documentation provided, the audit found that officials of the ROC for Regions 1 and 2 generally did not follow DOE procurement policies and procedures for purchases that required ROC approval. Specifically: ROC officials did not have any documentation on file to support three of the 28 purchase orders, ROC officials did not receive required certification of delivery for 12 of 28 sampled purchases, and ROC officials did not ensure that there was adequate written justification or Office of Purchasing Management approval for the five sole-source purchases in our sample. For three of the five sampled purchases of goods and services for which schools were required to obtain written bids, ROC employees approved the related purchase orders without receiving the bidding documentation to support the purchases. Finally, ROC files did not have vendor invoices for three of 28 sampled purchases for goods or services, ROC officials approved two purchases for heavy gym equipment and furniture from non-contracted vendors, and five of the 28 purchases for goods or services were made by the schools prior to receiving ROC approval.

To address these issues, the audit made 10 recommendations. The major recommendations were:

- ROC officials should obtain certification of delivery prior to payment of invoices for purchases of goods and services.
- ROC officials should ensure that school officials provide written justification for all sole-source purchases, in accordance with the *Standard Operating Procedures Manual for Schools and Financial Management Centers*, OTPS Purchases chapter (SOPM) dated November 22, 2002, and the ROC should review this documentation before approving such purchases.
- ROC officials should review solicited written bids to ensure compliance with the bidding guidelines before approving purchase orders.
- ROC officials should maintain copies of bid documentation.

In their response, ROC officials for Regions 1 and 2 describe steps they have taken or will take to implement the report's recommendations.

Audit Follow-up

ROC officials reported that all of the audit's recommendations have been implemented.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on the Monitoring of School Bus Safety by the Department of Education

Audit #MJ04-116A

Comptroller's Audit Library #7664

Issued: June 30, 2005

Monetary Effect: None

Introduction

This audit determined whether the Department of Education (DOE) adequately monitors bus contractors to ensure that they comply with safety regulations as they relate to school buses. DOE provides primary and secondary education to more than one million students from pre-kindergarten through grade 12 at more than 1,200 schools. It has contracts with 51 school bus vendors to provide transportation services to approximately 172,000 students. The DOE Office of Pupil Transportation (OPT) is responsible for monitoring those contracts. In Fiscal Year 2004, DOE spent more than \$576 million for yellow school-bus pupil transportation.

Results

DOE inspectors adequately monitor school bus contractors to ensure that they comply with safety regulations as they relate to school buses they use to transport students. Based on reported delays, less than one percent of school bus routes experienced delays during the morning pickups due to school bus equipment safety and maintenance failure. In School Year 2004, covering the period September 2003 through June 2004, DOE reported that it conducted 9,450 vehicle field inspections of contractors' fleets of 6,948 school buses—an average of 1.36 inspections per bus. For the year, DOE inspectors issued 6,991 violations against contractors. Of those, 1,912 were upheld, and liquidated damages totaling \$185,620 were assessed against contractors. Of the 1,912 upheld violations, only two were for having an invalid New York State Department of Transportation (NYSDOT) inspection certificate.

However, DOE has inadequate controls to ensure that bus contractors meet their contractual requirement that the percentage of their buses placed out of service as a result of failed NYSDOT inspections (OOS rate) not exceed an average of 20 percent over three consecutive six-month inspection periods. Of DOE's 51 bus contractors, 15 (29%) had OOS rates that exceeded 20 percent for State Fiscal Year 2004. Of these, one—R & C Transit—had a rate exceeding 20 percent in State Fiscal Year 2003 also. However, DOE took no disciplinary action against this contractor in light of its poor performance.

The audit made five recommendations to DOE, some of which are listed below. DOE should:

- Improve its monitoring efforts of bus contractors to ensure that it is aware of contractors who fail to ensure that their out-of-service rates resulting from failed NYSDOT inspections do not exceed an average of 20 percent over three consecutive six-month inspection periods.
- Include a provision in its transportation contracts that identifies the disciplinary action (e.g., assess liquidated damages, decertify from contracting for student transportation) to be taken against bus contractors who do not comply with the contractual requirement that no more

than 20 percent of a contractor's buses be placed out of service for failing a NYSDOT inspection over three consecutive periods.

- Take disciplinary action against bus contractors who exceed the average 20 percent out-of-service rate over three consecutive six-month inspection periods.

In its response, DOE generally agreed with the audit's recommendations.

Audit Follow-up

DOE reported that all of the audit's recommendations have been implemented.

DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)

Audit Report on the Timeliness of Case Adjudications at the Bronx Office of the Environmental Control Board

Audit #ME05-070A

Comptroller's Audit Library #7644

Issued: June 20, 2005

Monetary Effect: Unable to Determine

Introduction

The Department of Environmental Protection's Environmental Control Board (ECB) adjudicates "quality of life" violations, including clean street, health, building, fire safety, and air and noise pollution cases. ECB receives notices of violations primarily from 11 issuing City agencies. These include the Departments of Sanitation, Transportation, Police, Health, Buildings, Fire, and Environmental Protection.

In addition to its adjudication responsibilities for conducting hearings and reviewing appeals, ECB mails penalty payment notices to respondents and collects payments. Penalties must be paid unless the violation is dismissed at a hearing. In response to an appeal of a hearing decision, the ECB Board can uphold or overturn the administrative law judge's (ALJ) decision. ECB has full-time hearings offices in Manhattan, Brooklyn, and Queens. The Bronx office is open for hearings four days a week, and the Staten Island office is open for hearings two days a week. The ECB Bronx office conducted 10,742 (10.4%) of the 103,713 ECB case hearings held Citywide between July 1, 2004, and December 31, 2004.

This audit determined whether hearings in the Bronx office of the Environmental Control Board (ECB) had been adjudicated in a timely manner.

Results

The Environmental Control Board did not ensure timely case adjudications in the Bronx office during calendar year 2004. As of October 21, 2004, there were 4,891 cases listed on the Bronx office ECB Overdue Action Report. For 35 percent of those cases, the last ECB action on the case occurred in 2003 or earlier. Twenty-seven of those cases went back as far as the 1996—1999 time period. In addition, for the time period July 1—December 31, 2004, the ratio of issued decisions to hearings held was only 54 percent in the Bronx office, whereas in the four other ECB borough offices the ratios ranged from 64 percent to 76 percent. Delays in issuing hearing decisions do a disservice to respondents and may result in lost revenue for the City.

The audit identified the following aspects of ECB's management of case adjudications in the Bronx office that contributed to the significant backlog of cases during calendar year 2004: ECB did not effectively use its ECB Overdue Action Report to monitor the progress of its cases, the ECB Bronx office did not sufficiently staff or manage the hearings process to ensure the timely resolution of cases, and the ALJs in the ECB Bronx office lacked sufficient computer instruction.

To address these issues, the audit made the following recommendations:

- ECB should maximize the use of the ECB Overdue Action Report to identify those cases that are awaiting adjudication and ensure that timely action is taken on those cases.
- ECB should not enter default judgments in the Automated Information Management System on cases that have not been fully adjudicated.
- ECB should ensure that all of its adjudication files are properly stored and readily available.
- ECB should conduct a study of the need for one or more additional full-time ALJs in the Bronx office. The study should include a review of whether the office should gradually assume the responsibility to review its own case decisions.
- ECB should provide additional computer instruction to the ALJs.

ECB generally agreed with the audit's findings and recommendations and stated that it will work to implement the recommendations in the near future.

Audit Follow-up

ECB reported that two recommendations have been implemented and two recommendations are in process of implementation. ECB did not provide an update on one recommendation. It stated that it plans to implement an online adjudication system (NYCSERV), which will replace the current paper folders with an electronic case folder, by June 2006. In addition, ECB reported that it has determined that a full-time attorney will help reduce the backlog of cases awaiting adjudication. ECB will resume reviewing hearing decisions in the Bronx office by June 2006.

DEPARTMENT OF FINANCE (DOF)

Audit Report on the Tax Classification of Real Property in the Borough of Brooklyn by the Department of Finance

Audit #FP04-059A

Comptroller's Audit Library #7605

Issued: August 2, 2004

Monetary Effect: Potential Revenue: \$904,667

Introduction

This audit determined whether the Department of Finance (DOF) has adequate procedures in place to ensure that properties in the borough of Brooklyn that are listed as Class 1 on the assessment rolls are correctly classified. The scope of this audit covered tax assessments for Fiscal Year 2004.

Results

The audit found that DOF does not have adequate procedures in place to ensure that properties in the borough of Brooklyn that are listed as Class 1 on the assessment rolls are correctly classified. Finance routinely inspects Class 2, 3, and 4 properties to ensure that they are correctly classified on the assessment rolls, but it does not conduct such inspections of Class 1 properties. Instead, DOF inspects Class 1 properties only when it is informed by the Department of Buildings that the properties are being altered or renovated.

The audit identified 135 properties listed as Class 1 on the assessment rolls that appeared to be misclassified. Using DOF guidelines, the audit determined that of these properties, 134 should have been classified as Class 4 and one should have been classified as Class 2. Had these properties been correctly classified, the audit calculated that DOF would have billed the owners an additional \$904,667 in property taxes for Fiscal Year 2004.

In response to our request, DOF inspected 13 of the 135 properties that we believed were misclassified. DOF officials agreed that all 13 properties were misclassified.

In addition, the audit found that 10 of the 135 properties that appeared to be misclassified had recently undergone structural changes. From Department of Buildings records we determined that four of those properties had new building construction permits and the other six had alteration permits.

The audit recommended that DOF should:

- Inspect the remaining 122 properties and determine whether they are misclassified.
- Make the necessary adjustments to the assessment rolls for the 13 properties it inspected during the audit, as well as any of the 122 properties that are misclassified.
- Seek an opinion from the Law Department as to whether property owners can be billed for additional taxes owed for prior years because of property misclassifications. If it is determined that the additional amounts can be billed, DOF should bill the owners accordingly.

- Conduct annual inspections of all Class 1 mixed-use properties and a sample of all other Class 1 properties to ensure that they are properly classified on the assessment rolls.
- Develop a formal process to ensure that DOF is notified of all permits issued for new construction and alterations of Class 1 properties in conjunction with the Department of Buildings. DOF should then inspect the properties and make any necessary tax classification changes on the assessment rolls.

DOF agreed to partially implement, or indicated that it has implemented, three of the report’s five recommendations. DOF did not agree with the recommendation that annual inspections of all Class 1 mixed-use properties and a sample of all other Class 1 properties should be conducted to ensure that they are properly classified on the assessment rolls. DOF stated that the law requires only that Class 1 properties be inspected once every three years. With regard to the report’s recommendation to develop a formal process to ensure that it is notified of building permits issued, DOF indicated that such a process is already in place.

Audit Follow-up

DOF reported that it has implemented three recommendations and continues to disagree with the remaining two recommendations.

DEPARTMENT OF FINANCE (DOF)

Audit Report on the Tax Classification of Real Property in the Borough of Queens by the Department of Finance

Audit #FP04-149A
 Comptroller’s Audit Library #7635
 Issued: June 2, 2005
 Monetary Effect: Potential Revenue: \$884,028

Introduction

This audit determined whether the Department of Finance (DOF) has adequate procedures in place to ensure that mixed-use properties in the borough of Queens that are listed as Class 1 on the assessment rolls are correctly classified. The scope of this audit covered tax assessments for Fiscal Year 2005.

Results

The audit found that DOF does not have adequate procedures in place to ensure that mixed-use properties in the borough of Queens that are listed as Class 1 on the assessment rolls are correctly classified. Although DOF routinely inspects Class 2, 3, and 4 properties to ensure that they are correctly classified on the assessment rolls, it does not conduct such inspections of Class 1 properties. Instead, DOF inspects Class 1 properties only when it is informed by the Department of Buildings that the properties are being altered or renovated.

The audit identified 107 properties listed as Class 1 on the assessment rolls that, based on DOF guidelines, should have been classified as Class 4. Had these properties been correctly classified, DOF would have billed the owners an additional \$884,028 in property taxes for Fiscal Year 2005.

The audit recommended that DOF should:

- Inspect the properties identified in this report and confirm whether they are misclassified.
- Make the necessary adjustments to the assessment rolls for the properties that are misclassified.
- Seek an opinion from the Law Department as to whether property owners can be billed for additional taxes owed for prior years that were caused by property misclassifications. If it is determined that the additional amounts can be billed, DOF should bill the owners accordingly.
- Conduct annual inspections of all Class 1 mixed-use properties and a sample of all other Class 1 properties to ensure that they are properly classified on the assessment rolls.

DOF officials indicated that it has implemented three of the report’s four recommendations. DOF officials did not agree with the recommendation that annual inspections of all Class 1 mixed-use properties and a sample of all other Class 1 properties should be conducted to ensure that they are properly classified on the assessment rolls. DOF officials stated that the law requires only that Class 1 properties be inspected every three years. In any case, DOF indicated that it will be using new technology to complete 100 percent virtual inspections of properties every year, which is consistent with the intent of our recommendation.

Audit Follow-up

DOF reported that its response to the final report remains the same: three recommendations have been implemented and the remaining recommendation that it disagreed with will be implemented in an alternate way.

DEPARTMENT OF FINANCE (DOF)

Audit Report on the Tax Classification of Real Property in the Borough of Bronx by the Department of Finance

Audit #FP05-120A
Comptroller’s Audit Library #7671
Issued: June 30, 2005
Monetary Effect: Potential Revenue: \$431,171

Introduction

This audit determined whether the Department of Finance (DOF) has adequate procedures in place to ensure that mixed-use properties in the borough of Bronx that are listed as

Class 1 on the assessment rolls are correctly classified. The scope of this audit covered tax assessments for Fiscal Year 2005.

Results

The audit found that DOF does not have adequate procedures in place to ensure that mixed-use properties in the borough of Bronx that are listed as Class 1 on the assessment rolls are correctly classified. Although DOF routinely inspects Class 2, 3, and 4 properties to ensure that they are correctly classified on the assessment rolls, it does not conduct such inspections of Class 1 properties. Instead, DOF inspects Class 1 properties only when it is informed by the Department of Buildings that the properties are being altered or renovated.

The audit identified 59 properties listed as Class 1 on the assessment rolls that based on DOF guidelines, should have been classified as Class 4. Had these properties been correctly classified, DOF would have billed the owners an additional \$431,171 in property taxes for Fiscal Year 2005 and subsequent years.

The audit recommended that DOF should:

- Inspect the properties identified in this report and confirm whether they are misclassified.
- Make the necessary adjustments to the assessment rolls for the properties that are misclassified.
- Conduct annual inspections of all Class 1 mixed-use properties and a sample of all other Class 1 properties to ensure that they are properly classified on the assessment rolls.

DOF officials indicated that it has implemented two of the report’s three recommendations. DOF officials did not agree with the recommendation that annual inspections of all Class 1 mixed-use properties and a sample of all other Class 1 properties should be conducted to ensure that they are properly classified on the assessment rolls. DOF officials stated that the law requires only that Class 1 properties be inspected every three years. In any case, DOF indicated that it will be using new technology to complete 100 percent virtual inspections of properties every year, which is consistent with the intent of our recommendation.

Audit Follow-up

DOF reported that its response to the final report remains the same: two recommendations have been implemented and the remaining recommendation that it disagreed with will be implemented in an alternate way.

DEPARTMENT OF FINANCE (DOF)

Audit Report on the Granting of Tax Abatements by the Department of Finance under the Industrial and Commercial Incentive Program

Audit #FR03-169A

Comptroller's Audit Library #7636

Issued: June 3, 2005

Monetary Effect: Potential Revenue: \$13,780,878*

Introduction

The Department of Finance (DOF) offers property tax abatements (a credit against tax due), to qualified property owners under the Industrial and Commercial Incentive Program (program). According to the Rules of the City of New York (Rules), to obtain an abatement, applicants must perform eligible construction work by making permanent capital improvements that create or enhance the value of a property. In addition, applicants must, within specific time periods, make a "minimum required expenditure" on the eligible improvements. Abatements are granted on a sliding scale for a maximum period of 12 years.

The audit covered all 128 properties that as of February 2004 were receiving abatements and did not have a physical increase in their assessed values.

Results

The audit found that DOF improperly granted tax abatements to owners of 128 properties. Those abatements were granted even though the improvements made to the properties did not result in physical increases to the properties' assessed values. As a result, DOF did not collect \$8,063,047 in taxes on those properties for Tax Years 1996-1997 to 2003-2004. Moreover, since the abatements granted under this program extend over a 12-year period, DOF is at risk of forgoing approximately \$5,717,831 in additional property taxes on the properties in future years.

The audit also found that for the 128 properties that received abatements, there was no evidence that work was performed at all in seven cases. In another 68 cases, notwithstanding the fact that the properties' assessed values did not increase, DOF granted abatements for repair or replacement work even though the Rules provide that "ordinary repairs, replacements, or redecoration" do not qualify for abatements. In addition, 36 of the 128 cases involved various upgrades to the properties that in our opinion fall short of the Rules requirement of a "substantial renovation". For the remaining 17 cases, the file documentation was insufficient for us to accurately evaluate the nature of the work involved.

The audit also found that DOF has no written policies or guidelines documenting its reasons for considering these types of projects to be eligible for abatements in contradiction of the Rules that govern the program.

The audit recommended that DOF should:

* This amount consists of \$8,063,047 in taxes that were not collected in previous years and should be recouped, and \$5,717,831 in taxes on properties that would be foregone in future years.

- Immediately discontinue its practice of granting tax abatements to properties for which improvement work is only “ordinary repairs, replacement or redecoration” or does not include a substantial renovation, and does not increase their assessed values.
- Review and reconcile DOF records to identify which properties received abatements without achieving an increase in assessed value. For those properties that are not entitled to abatements, DOF should revoke the incorrectly granted abatement benefits and recoup the improperly abated taxes.
- Assign appropriate personnel to review and analyze work descriptions in applications to determine whether the work is indeed eligible for program benefits.
- Prepare and adopt formal written policies and guidelines for granting abatements that conform to program rules.

DOF disagreed with three of the report’s four recommendations. It agreed with the recommendation to prepare and adopt formal written policies and guidelines for granting abatements. DOF officials disagreed with the report’s “premise that the granting of abatements on properties that did not qualify for a tax exemption was improper.”

However, DOF’s response was without merit, and leaves intact the serious conclusion of the audit report. That is, at worst, DOF has acted in intentional disregard of lawfully binding Rules, or at the least, it has failed for almost a decade to establish documented standards to safeguard the integrity of a multimillion dollar program.

Audit Follow-up

DOF reported that it is in the process of submitting rules for granting abatements to the Law Department for its review. However, DOF continues to disagree with and will not implement the remaining three audit recommendations.

DEPARTMENT OF FINANCE (DOF)**Audit Report on Department of Finance Oversight of the Industrial and Commercial Incentive Program**

Audit #FR03-181A

Comptroller's Audit Library #7670

Issued: June 30, 2005

Monetary Effect: Potential Revenue: \$3,957,011*

Introduction

The Department of Finance (DOF) administers and oversees the Industrial and Commercial Incentive Program, which was created by Local Law 71 on November 5, 1984, as authorized by the New York State Real Property Tax Law (Title 2-D). Under the program, DOF offers property tax exemptions and abatements to qualified property owners. A tax exemption is a reduction in the assessed value of a property; an abatement is a credit against the tax due. According to the Rules of the City of New York (Rules), to obtain an exemption or abatement, applicants must perform eligible construction work by making permanent capital improvements that create or enhance the value of a property. In addition, applicants must, within specific time periods, make a "minimum required expenditure" in carrying out the eligible improvements. In Fiscal Year 2004, the program provided \$314 million in real estate tax exemptions and abatements to owners of industrial or commercial buildings.

Results

The audit found significant weaknesses in the administration of the program. Specifically, DOF does not have adequate internal controls to ensure that it properly reviews and approves applications for program exemptions and abatements and does so in a timely manner. As a result, DOF approved applications for applicants who did not adhere to the Rules governing the program. In addition, DOF improperly granted certificates of eligibility to owners in 11 of the 66 applications reviewed. Moreover, DOF does not have adequate procedures to complete inspections in a timely manner to ensure that improvement work does not start before an applicant submits a preliminary application.

Additionally, DOF does not effectively administer the program to ensure on an annual basis that applicants remain eligible for program benefits. DOF did not suspend or adjust program benefits for properties whose use changed, thereby making them ineligible for benefits. Finally, DOF did not suspend program benefits for properties for which required certifications of continuing use were not submitted. As a result of these weaknesses, for the properties in our sample, the City failed to collect \$2,527,013, and is at risk of forgoing in future years tax revenue totaling at least \$1,429,998.

However, the audit also found that DOF properly calculate the amount of individual exemptions.

* This amount consists of \$2,527,013 in taxes that were not collected in previous years and should be recouped, and \$1,429,998 in taxes on properties that would be foregone in future years.

The audit’s major recommendations were that DOF should:

- Prepare formal written policies and procedures that comply with program Rules that cover program guidelines, that stipulate timetables for reviewing applications, and that levy penalties for failure to submit documentation.
- Record and properly maintain all supporting documentation in DOF files.
- Enforce the provisions of the Rules governing the program on a consistent basis.
- Ensure that only improvement work eligible under the Rules be qualified to fulfill minimum required expenditure amounts.
- Assign and instruct appropriate personnel to review and analyze work descriptions in applications to determine whether work is eligible for program benefits.
- Ensure that certificates are submitted annually for all properties. In the event that certificates are not submitted, DOF should suspend program benefits for those properties.
- Conduct a thorough review of an applicant’s certificate of continuing use, the inspection report, and other supporting documentation to determine whether a property remains eligible for program benefits.
- Conduct inspections of properties receiving ongoing benefits to verify that the property’s use has not been converted to an ineligible use. Suspend or revoke benefits to properties that do not comply with program requirements regarding continuing use.

DOF officials stated that “While the report presents several worthwhile findings, we strongly disagree with the majority of conclusions that your staff has drawn from its findings.” They added, “It should also be noted that there appears to be a fundamental difference of opinion between the audit’s interpretation of the ICIP program legislation and how the program is administered through the Department of Finance.” Nevertheless, DOF agreed or partially agreed with all 20 of our recommendations.

Audit Follow-up

DOF reported that it has either implemented or is in the process of implementing the audit’s recommendations.

DEPARTMENT OF FINANCE (DOF)

Audit on the Effectiveness of Child Support Enforcement Services Performed by the Department of Finance's Office of the Sheriff

Audit #MD04-081A

Comptroller's Audit Library #7662

Issued: June 30, 2005

Monetary Effect: Potential Revenue to Custodial Parents: \$10.6 million

Introduction

This audit determined whether the Office of the Sheriff (Sheriff's Office) effectively carried out its responsibilities of serving summonses and subpoenas for child support as outlined in its written agreement with the Human Resources Administration (HRA). The Sheriff's Office is within the Department of Finance (DOF).

In August 1995, the Sheriff's Office created a Family Court Warrants Unit in partnership with the Office of Child Support Enforcement, then part of the Administration for Children's Services (ACS) and as of August 2003 part of HRA. The Unit targets its efforts at parents who fail to pay required child support. Through a written agreement, the Sheriff's Office assists custodial parents in obtaining child-support payments owed by noncustodial parents by serving summonses and subpoenas within the five boroughs and executing arrest warrants throughout the entire State. The audit covered Fiscal Year 2003.

Results

The Sheriff's Office is ineffective in carrying out its responsibilities in serving summonses and subpoenas for child support according to its written agreement with HRA. The Sheriff's Office: did not adequately research respondent address information; did not make attempts to find respondents at different times (one attempt in the morning, one in the afternoon, and one in the evening); did not make initial attempts to find respondents in a timely manner; and used alternate personal service on initial attempts to find respondents rather than making additional attempts of personal service.

Further, had the Sheriff's Office been able to find and serve the 1,545 projected respondents who could not be found and were delinquent in child support payments during Fiscal Year 2003, and had the respondents subsequently appeared in court and made arrangements to make payments for their arrears, as much as \$10.6 million in child support payments might have been collected.

To address these issues, the audit made six recommendations, including the following:

- The Sheriff's Office should gain access to various computer databases, such as Lexis/Nexis to increase the automated search options for finding respondents.
- The Sheriff's Office should ensure that it complies with its written agreement with HRA and makes attempts on different days and different times (one attempt in the morning, one in the afternoon, and one in the evening).

- The Sheriff’s Office should establish written guidelines governing the length of time it should take to make its initial attempts to find respondents.

DOF officials disagreed with most of the audit’s findings and recommendations. However, they agreed, and as of October 2004 have already taken steps, to increase the automated search options in finding respondents by using Lexis/Nexis and stated that they plan to implement a new computer program to ensure that work is assigned more efficiently and that attempts are made on different days and different times.

Audit Follow-up

DOF reported that five recommendations have been implemented and the remaining recommendation will not be implemented. DOF reported that it disagreed with and will not implement the recommendation to personally serve respondents with summonses because this would have an adverse impact on the number of respondents who are successfully served and on child support collections.

DEPARTMENT OF FINANCE (DOF)

Audit Report on the Operating Practices of the Department of Finance’s Office of the Sheriff Relating to Funds Obtained from the Enforcement of Civil Judgments

Audit #ME05-065A
 Comptroller’s Audit Library #7645
 Issued: June 21, 2005
 Monetary Effect: None

Introduction

The Office of the Sheriff (Sheriff’s Office), which merged with the Department of Finance (DOF) in 1995, maintains an office in each of the five counties within the City to enforce civil judgments on behalf of private individuals, corporations, organizations, and City agencies seeking payment from debtors. During Fiscal Year 2004, the Sheriff’s Office received approximately 3,000 requests to collect funds to satisfy civil judgments.

This audit determined the adequacy of certain operating practices pertaining to the enforcement of monetary civil judgments by the Sheriff’s Office.

Results

The audit concluded that certain operating practices of the Sheriff’s Office relating to the funds it obtains from the enforcement of monetary civil judgments need improvement. While the Sheriff’s Office generally initiated enforcement action and disbursed funds to plaintiffs in a timely manner and charged appropriate fees, the audit found certain weaknesses in the operating practices of the Sheriff’s Office in relation to its enforcement of civil judgments. The audit identified data reliability, functionality, and integration concerns relating to the

Sheriff's Office Case Tracking System, which monitors the execution of court orders. In addition, some case files were missing, and there was limited evidence in many other case files that there was an adequate supervisory review of the actions taken to enforce civil judgments. Further, the Sheriff's Office did not have a consistent procedure for calculating interest charges on civil judgments.

To address these issues, the audit recommended that the Sheriff's Office:

- Review the capabilities and use of its Case Tracking System, especially in its Brooklyn office, to promote data reliability and an effective monitoring of civil judgment enforcement actions.
- Consider the development of an integrated, centrally administered case tracking system.
- Prepare a written procedure requiring a supervisory review, approval, and signature before each case is closed.
- Ensure that each case file is properly stored and readily available.
- Prepare a written procedure explaining the method to be used in the calculation of interest charges in money judgment cases.

In its response, DOF officials generally agreed with the audit's findings and recommendations.

Audit Follow Up

DOF reported that three recommendations have been implemented and the remaining two recommendations are in process. DOF is currently working on acquiring an integrated, centrally administered case tracking system for the Sheriff's Office.

NEW YORK CITY FIRE DEPARTMENT (FDNY)

Audit Report on the Billing and Recording of Ambulance Transport Fees by the Fire Department

Audit #MG04-054A

Comptroller's Audit Library #7666

Issued: June 30, 2005

Monetary Effect: None

Introduction

The Fire Department of the City of New York (FDNY) protects the lives and property of New York City residents and visitors as first responders to fires, public safety and medical emergencies, disasters, and terrorist acts. The FDNY Emergency Medical Service (EMS) is the primary provider of pre-hospital emergency care and ambulance transport of patients in New York City.

Of all EMS ambulance transports made annually, approximately 70 percent is billable to Medicare, insurance companies, and patients. The remaining 30 percent are for patients covered by Medicaid, prisoners, and unidentifiable persons. From January 1 through December 31, 2003, FDNY had initial billings of \$193.6 million for 423,469 total billable EMS ambulance transports and reported payment receipts totaling \$40.7 million.

On August 1, 2002, FDNY contracted with Accordis, Inc. (Accordis), a division of HMS Holding Corporation, to provide medical billing, insurance determination, and collection services in regard to ambulance transports.

This audit evaluated the effectiveness of FDNY in the billing and recording of ambulance transport fees.

Results

Overall, this audit determined that FDNY has made progress in addressing many deficiencies noted in a New York State Comptroller's audit issued in 2000, and has made improvements in the processes involved in the billing and collection of ambulance transport fees. Specifically, the billing process has been made more efficient, backlogs in the processing and billing of transports have been reduced, revenues from transport-fee billings have increased, and collection procedures have been implemented.

Regarding billing processes, Accordis, in general, has been effective in carrying out billing processes and activities. The audit determined that the initial billings in our sample of 384 patient accounts were accurate and appropriate. Based on these results, we are reasonably assured that the initial billings of ambulance transport fees for Calendar Year 2003, totaling \$193.6 million, were appropriately billed.

However, in an effort to optimize its revenue management and to further enhance efficiency in the billing of EMS transport fees, FDNY should address certain weaknesses that we uncovered. Specifically, FDNY does not monitor or reconcile Ambulance Call Report (ACR) numbers to ensure that all such reports are accounted for and are subsequently processed and billed. Also, FDNY lacks adequate controls over its accounts receivable to ensure that the total amount of outstanding ambulance transports fees are accurately reported. Moreover, FDNY and

its vendor, Accordis, have not complied with or applied existing policies and procedures as they pertain to account adjustments and write-offs of delinquent debt deemed uncollectible. Consequently, FDNY cannot be assured that its total accounts receivable are reported fairly, that collection efforts are correctly allocated, and that there is no further pursuit of account balances deemed uncollectible.

The audit also noted that FDNY lacks adequate procedures for monitoring Accordis performance and to ensure that differences between reported bank cash receipts and payment postings are appropriately investigated and resolved. Finally, the audit raised concerns regarding Accordis information-processing controls. Accordis did not provide sufficient evidence to demonstrate that adequate disaster recovery plans were in place and that independent monitoring of its information-processing controls is conducted using such instruments as periodic audits, reviews, or surveys.

To address these weaknesses, the audit made 15 recommendations, including that FDNY should:

- Establish proper monitoring and controls over the receipt, return, and processing of the ACRs at all stages of the processing. Proper accounting should be given for ACRs that have not appeared in the billing system after a reasonable period.
- Develop and implement formal, written policies and procedures for monitoring and controlling ACRs throughout all stages, from distribution through final processing.

We also recommend that FDNY, in conjunction with its vendor, Accordis, should establish and implement formal, written procedures to ensure that:

- Closed accounts are appropriately adjusted in compliance with FDNY Business Rules so that account balances are accurately reported.
- FDNY write-off policy and Business Rules are appropriately implemented with respect to account write-offs.
- All entries for unidentified payment remittances that remain on the unapplied report and are not applied to patient accounts are appropriately resolved, controlled, documented, and reconciled on a periodic basis.

Further, the audit recommended that FDNY should:

- Require monthly, aged accounts-receivable trial balances from Accordis. In addition to serving as a management tool to monitor and report total receivables, the report should also be used to monitor Accordis performance.
- Ensure that differences resulting between cash receipts reported by the bank and payment postings reported by Accordis are appropriately reconciled, investigated, and resolved.
- Implement formal, written procedures that clearly establish the FDNY Revenue Unit's roles and responsibilities and set forth expectations (benchmarks), controls, and practices for monitoring vendor performance to ensure that Accordis activities are carried out efficiently and in a timely manner. These procedures should include ongoing monitoring and reporting on Accordis adherence to specified benchmarks.

- Require that Accordis develop a formal disaster recovery plan to ensure that FDNY data is adequately protected in the event of a disaster or unplanned disruption in operating capabilities.
- Require that Accordis provide verification of an annual independent review or audit of its information-processing controls.

FDNY generally agreed with 12 of the 15 audit recommendations and disagreed with the remaining three recommendations dealing with accounting for all ACRs, establishing write-off procedures, and implementing formal written procedures for establishing the FDNY's Revenue Unit's roles and responsibilities.

Audit Follow-up

FDNY reported that ten recommendations have been implemented, two recommendations are in process of implementation, and three recommendations are partially implemented. FDNY is in the process of expanding and finalizing the original policies, procedures, and reports for the scannable ACR system. In addition, Accordis is modifying its programming to conform to FDNY instructions, and FDNY and Accordis are currently working to develop reports and procedures that will accurately reconcile bank statements to payment postings and adjustments. FDNY, however, does not believe that accounting for all ACRs is feasible or cost-effective, but agrees that all completed ACRs should be accurately tracked. The additional reports generated will check whether all scanned ACRs were passed on to the billing vendor for billing when appropriate.

NEW YORK CITY FIRE DEPARTMENT (FDNY)

Audit Report on the Fire Department Procedures for Replacement of Front-line Vehicles

Audit #MH05-073A

Comptroller's Audit Library #7628

Issued: May 17, 2005

Monetary Effect: None

Introduction

The New York City Fire Department (FDNY) responds to fires, public safety and medical emergencies, disasters, and terrorist acts to protect the lives and property of City residents and visitors. Firefighters respond to nearly 300,000 fire- and non-fire-related emergencies each year.

FDNY's Fleet and Technical Services Unit maintains approximately 2,000 vehicles; this includes ambulances, trucks/ladders, engines/pumpers, and rescue and support vehicles. As of September 16, 2004, FDNY had 353 front-line trucks, engines, rescue, and squad vehicles regularly assigned to 216 firehouses throughout the five boroughs.

This audit determined whether FDNY is in compliance with its union contract with regard to replacement requirements for front-line firefighting vehicles. The audit covered Fiscal Years 2004 and 2005 (through December 2004).

Results

This audit found that FDNY is in compliance with the replacement requirements for front-line firefighting vehicles in its union contract. However, the audit found that FDNY has no written policy regarding the replacement of the front-line firefighting vehicles and has no guidelines to dictate when and for how long a spare vehicle should replace a front-line vehicle. The audit also found that the location information for spare vehicles maintained in FDFLEETS (an in-house database system) has not been updated for approximately six months and the assignment of spare vehicles is done manually, using a Spare List—a sheet of paper on which is listed all the spare vehicles. Even though the location information for the spare vehicles is tracked in FDFLEETS, the database is not being used to assign spare vehicles.

The audit made the following 4 recommendations. The Fire Department should:

- Have its own written policy regarding the replacement of the front-line firefighting vehicles and spare vehicles when they reach a certain age.
- Develop written guidelines to determine when and how long a spare vehicle should replace a front-line vehicle, and ensure that newer spares are assigned to those vehicles out of service for a longer time.
- Ensure that the location information for spare vehicles maintained in FDFLEETS is kept up-to-date.
- Consider computerizing the process of assigning spare vehicles to replace out-of-service front-line vehicles.

In its response, the Fire Department agreed to implement all of the four recommendations.

Audit Follow-up

FDNY reported that three of the four audit recommendations have been implemented. FDNY, however, has determined that computerizing the process of assigning spare vehicles to replace out-of-service front-line vehicles is not feasible at this time.

DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DOHMH)**Audit of the Controls of Early Intervention Payments Made by the Department of Health and Mental Hygiene**

Audit #MD03-174A

Comptroller's Audit Library #7648

Issued: June 27, 2005

Monetary Effect: None

Introduction

This audit determined whether New York City Department of Health and Mental Hygiene (DOHMH) payments for early intervention services are valid and accurate.

On September 17, 1992, the New York State Early Intervention Bill was passed. This legislation provides for early intervention services to children from birth to three years of age who are thought to have developmental delays or who are born under conditions that might make them susceptible to developmental delays.

DOHMH is responsible for managing the Early Intervention Program in the City. It contracts out a majority of program services to service providers and has a small direct service unit that provides service coordination. All service providers are approved by the New York State Department of Health (SDOH). During Fiscal Year 2003 there were approximately 200 contracted early intervention providers¹ citywide.

Regional office personnel enter relevant child information into the Kid Integrated Data System (KIDS). KIDS, provided, mandated, and controlled by the State, is used by City and State officials to capture children's relevant history, record and authorize early intervention services, and record and authorize changes to early intervention services.

Results

Our review of DOHMH's Fiscal Year 2003 payments for early intervention services found that they were valid and accurate. DOHMH had adequate internal control procedures and segregation of duties for the authorization, delivery, and payment of services. Generally, adequate backup documentation exists to support provider payments, the correct billing information was submitted by the providers, and the correct amounts were used to calculate the service coordination units. However, DOHMH did not complete financial audits of service providers in a timely manner.

In addition, although it was not part of our audit objective, we noted that many providers complained about the timeliness of payments for early intervention services. We also noted that there were problems correcting errors within KIDS and that the system did not flag in a timely manner that needed insurance information was absent. These issues warrant management's attention, but they did not affect our overall conclusion regarding the validity and accuracy of the DOHMH payments.

Based on our findings, we made seven recommendations, including the following:

¹ The 200 service providers do not include those that provide transportation and respite services.

DOHMH officials should:

- Ensure that its audit bureau conducts and completes financial audits annually.
- Meet with providers to discuss the issues raised in this report and ways to improve the timeliness of payments.
- Meet with appropriate State officials to discuss ways to reconfigure KIDS to better match DOHMH needs.

Though DOHMH officials did not agree with our findings, they generally agreed with our recommendations.

Audit Follow-up

DOHMH reported that four recommendations have been implemented, two recommendations are in the process of implementation, and one recommendation will not be implemented. DOHMH plans to have audit contracts in place by the end of Fiscal Year 2006. In addition, DOHMH signed a new contract that requires service coordinators to obtain insurance information. DOHMH has begun collecting this information. DOHMH, however, disagreed with and will not implement the recommendation to modify the NYCTP01 report (the report containing insurance information).

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION (HHC)

Audit Report on the Inventory Controls of Bellevue Hospital Center over Noncontrolled Drugs and Medical and Surgical Supplies

Audit #MG03-179A

Comptroller's Audit Library #7618

Issued: April 21, 2005

Monetary Effect: None

Introduction

The New York City Health and Hospitals Corporation (HHC) provides City residents with comprehensive medical and mental health services, as well as treatment for substance abuse, regardless of ability to pay. HHC hospitals, clinics, and other facilities require substantial quantities of drugs and medical and surgical supplies, and must ensure that items are in stock when needed. To maintain inventory records, each facility has access to the HHC computerized OTPS (Other Than Personal Services) procurement management system. Bellevue Hospital Center spent approximately \$15 million for drugs (controlled and noncontrolled) and \$8 million for medical and surgical supplies for Fiscal Year 2003. This audit reviewed the internal controls over the inventory of noncontrolled drugs and medical and surgical supplies at HHC's Bellevue Hospital Center for Fiscal Years 2003 and 2004.

Results

Bellevue Hospital Center has inadequate controls over its inventory of noncontrolled drugs and medical and surgical supplies. A review of its inventory practices disclosed significant weaknesses in the issuing, recording, maintenance, and security of both types of inventories. The hospital failed to institute and enforce the controls necessary to ensure the proper safeguarding and accounting of its inventories. Because of those significant weaknesses, it was not possible to determine with reasonable assurance that inventory items were appropriately issued from the storerooms to the operating departments. As a result, the audit concluded that Bellevue Hospital's noncontrolled drugs and medical and surgical supplies are vulnerable to theft and misappropriation.

The Pharmacy Department at Bellevue Hospital does not maintain its inventory records on an adequate or appropriate perpetual inventory system; it uses inventory cards kept next to the corresponding noncontrolled drug to manually record the receipt and issuance of drugs. Numerous unsupported adjustments were made to the inventory card balances, and discrepancies between the amounts of inventory on hand and the recorded balances were not investigated.

Central Supply Stores, responsible for the purchasing and issuing of medical and surgical supplies, maintains no perpetual inventory records; instead, it conducts an inventory count at the end of each fiscal year. (Because there were no existing perpetual inventory records, the auditors did not perform an inventory count of medical and surgical supplies.) In addition, observations of the basement stockroom revealed that medical and surgical supplies were not always properly safeguarded, as excess inventory was stored in the basement hallways.

Finally, neither the Pharmacy Department nor Central Supply Stores properly conducted their year-end physical inventory counts. Moreover, the HHC auditors from the

Office of Internal Audit did not adequately perform the inventory count verification at Bellevue Hospital Pharmacy Department and Central Supply Stores. Based on the figures shown on the inventory cards, Bellevue Hospital may not have included approximately \$1.6 million of noncontrolled drugs in its valuation of inventory. Therefore, the audit concluded that HHC's financial statements for Fiscal Year 2003 may also have been understated by an estimated \$1.6 million.

The report made 17 recommendations, some of which are listed below. Bellevue Hospital officials should:

- Institute and enforce proper internal controls over its inventory of noncontrolled drugs maintained in the stockroom. The Pharmacy should: maintain its inventory of noncontrolled drugs separate from the related inventory records; assign different personnel to handle the drugs and to update the inventory records; and ensure that only designated personnel have access to the stockroom.
- Ensure that the Pharmacy Department maintains a computerized perpetual inventory system for its inventory of noncontrolled drugs kept in the stockroom. The perpetual inventory records should be kept separate from the physical inventory.
- Ensure that adjustments to inventory records (for noncontrolled drugs) are documented, reviewed, and approved by appropriate Pharmacy officials.
- Restrict access to the Pharmacy stockroom to authorized stockroom personnel.
- Ensure that all noncontrolled drugs stored in the Pharmacy stockroom are correctly counted, and their total quantity and value correctly reported.
- Ensure that Central Supply Stores maintains perpetual inventory records, preferably on a computerized inventory system. Central Supply Stores should ensure that the persons updating the inventory records are different from the persons handling the inventory; and access to the inventory records should be restricted to designated personnel.
- Ensure that Central Supply Stores maintains all medical and surgical supplies in a locked and restricted area so that they are properly safeguarded.

In their written response to the report, HHC officials agreed with, and said they will implement, all 17 recommendations.

Audit Follow-up

HHC reported that it has implemented 16 recommendations and is in the process of implementing one. Bellevue has instituted internal controls over the inventory system. Bellevue has implemented a card access system to Pharmacy Store Room, and closed circuit cameras will be installed by March 30, 2006.

NEW YORK CITY HOUSING AUTHORITY (NYCHA)

Audit Report on the Controls in the New York City Housing Authority's Data Center

Audit #7A05-118

Comptroller's Audit Library #7667

Issued: June 30, 2005

Monetary Effect: None

Introduction

We performed an audit on the controls in the New York City Housing Authority (NYCHA) Data Center. NYCHA's Department of Operations is responsible for the planning, development, operations, and maintenance of all computer systems within the NYCHA network. The NYCHA Local Area Network (LAN) provides the connection between all of its computer systems and the Internet. This audit determined whether NYCHA had adequate controls over its data center.

Results

NYCHA computer operations and contingency plans generally comply with Comptroller's Internal Control and Accountability Directive 18. In addition, NYCHA has an Internet Connectivity Plan that conforms to the Department of Investigation Citywide Information Security Architecture, Formulation and Enforcement Policies. However, NYCHA does not have adequate controls to identify and eliminate the user IDs of inactive users. In addition, there is a lack of written program-change control procedures; computer hardware and software items on hand are not annually reconciled with inventory records; and NYCHA's disaster recovery plan does not include its LAN.

The audit recommended that NYCHA:

- Complete and implement procedures for security controls over user accounts.
- Terminate inactive accounts identified in this audit.
- Investigate the 1,672 individuals who had log-on IDs but were not listed in PMS, and terminate those that are invalid.
- Periodically identify and terminate inactive user accounts.
- Implement written procedures for making changes to computer applications and system software. These procedures should contain documentation requirements for user-testing, and acceptance of software changes.
- Reconcile its inventory of hardware and software on an annual basis, as required by Comptroller's Directive 18.
- Complete its draft LAN disaster recovery plan and incorporate it into the overall agency disaster recovery plan.

In its response NYCHA officials described the steps that have been or will be taken to address the recommendations in the report.

Audit Follow-up

NYCHA reported that five recommendations have been implemented and the remaining two recommendations are in process of implementation. NYCHA has purchased software which will enable it to do a comprehensive inventory. In addition, a written LAN Disaster Recovery Plan is currently being developed.

DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT (HPD)

Audit Report on the Administration of the New Foundations Homeownership Program by the Department of Housing Preservation and Development

Audit #MJ05-086A

Comptroller's Audit Library #7665

Issued: June 30, 2005

Monetary Effect: None

Introduction

This audit evaluated how well the Department of Housing Preservation and Development (HPD) worked with developers participating in its New Foundation Homeownership Program (New Foundations) to help expedite required regulatory approvals. HPD's mission is to promote quality housing and viable neighborhoods for all New Yorkers. In March 2000, HPD launched New Foundations to foster the construction of one- to four-family owner-occupied homes. The goal of this program is to transform underutilized City property into attractive, quality housing. The scope of this audit was March 2000 through February 2005 and was limited to HPD's program activities for Round I sites only.

Results

HPD provided assistance to developers to help expedite required regulatory approvals. The auditors' review of all files of seven developers revealed evidence of interaction between HPD and the developers and the documentation of steps that HPD took on behalf of each developer to expedite the construction and approval process.

However, HPD needs to improve its oversight of the program to ensure that it is maximizing the assistance that it provides so that construction of these homes is not subjected to prolonged delays. First, HPD needs to better document its efforts of following up with developers to ensure that outstanding violations are cleared on properties. Of the 46 Round I sites reviewed, 26 (57%) had a total of 97 open Department of Buildings (DOB) and Environmental Control Board (ECB) violations. As of February 2005, most of the 64 outstanding violation notices on New Foundations sites that were issued subsequent to the sale of the land to developers had been open for a year or longer. HPD also needs to ensure that violation notices issued prior to the sale of the land to developers are cleared prior to transferring ownership of the land. Of the 46 sites, 10 (22%) had 33 outstanding violation notices that were issued prior to the land sale. Second, there were inconsistencies among the Project Managers who are responsible for the day-to-day monitoring of the developers in the way each manager handles his or her responsibilities. Also, HPD has no system to document all instances in which developers request its assistance, and the outcomes, so the audit was unable to ascertain whether assistance was provided in all cases when it was requested by the developers.

The audit made two recommendations that HPD should:

- Develop procedures for monitoring the program that clearly define the responsibilities of all parties involved in the program and provide guidelines for Project Managers to follow, including, but not limited to, the tasks of documenting and tracking assistance provided to developers.

- Ensure that violations are cleared from properties before transferring land ownership to developers.

In its response, HPD generally agreed with the audit’s recommendations.

Audit Follow-up

HPD reported that both audit recommendations are in process of being implemented.

HUMAN RESOURCES ADMINISTRATION (HRA)

Audit Report on the Development and Implementation of the Paperless Office System by the Human Resources Administration

Audit #7A04-099

Comptroller's Audit Library #7621

Issued: May 2, 2005

Monetary Effect: None

Introduction

The Comptroller's Office performed an audit on the development and implementation of the Paperless Office System (POS) by the Human Resources Administration (HRA). The goal of the system, which was supposed to be implemented citywide by 1998, was to be a single data-entry point for several programs, and to automate the process of determining and re-certifying public assistance eligibility.

Results

The audit found that despite following formal systems development methodologies and spending more than \$47 million on system design and development, POS is not complete. Moreover, the system does not meet HRA's initial business and operating requirements. Because the system is not complete, the audit could not determine whether POS, as a finished product, meets the overall goals stated in the system justification. The audit found, however, that its design allows for future enhancements and upgrades.

Furthermore, the HRA disaster-recovery plan is inadequate to ensure that critical agency operations can be restored in the event of a disaster, and POS has not been incorporated into such a plan. Moreover, although the audit determined that 22 consulting contracts were appropriately procured, it could not be determined whether six contracts were procured in accordance with applicable City Charter provisions and Procurement Policy Board (PPB) Rules. Finally, the audit's survey of POS users disclosed that 76% would like to see changes made to POS to improve response time, reporting, and data accuracy. Finally, HRA lacks written policies and procedures to ensure that POS user-accounts are adequately controlled, and the information presented about POS to the public in the Mayor's Management Reports that were reviewed gave the false impression that POS development was progressing smoothly.

The audit made nine recommendations, including that HRA should:

- Complete and make operational all missing functional items including all computer links identified in the report.
- Employ an independent quality-assurance consultant to oversee and monitor the entire development process from its inception.
- Maintain complete documentation related to all contracts.
- Establish a comprehensive agency-wide disaster recovery plan in accordance with applicable provisions of Comptroller's Directive 18 and incorporate POS into the plan.

- Develop written policies and procedures for tracking system users and terminating inactive user-IDs (Identification) and periodically review the status of inactive user accounts and terminate access, where appropriate.
- Ensure that it provides complete and reliable information to the Mayor’s Office of Operations for inclusion in the Mayor’s Management Report.

In its response HRA stated that: “While HRA has afforded the auditors every opportunity to understand, clarify and put into context the information in their examination the findings in the resulting draft report do not reflect our discussions...” Also, according to the response, “. . . several of the findings imply current day deficiencies that are not accurate. . . ”

HRA disagreed with the recommendation to complete and make operational all missing functional items including all computer links identified in this report. It partially agreed with the report’s recommendation to establish a comprehensive agency-wide disaster recovery plan in accordance with applicable provisions of Directive 18 and incorporate POS into the plan. Insofar as our recommendation to employ an independent quality-assurance consultant to oversee and monitor the entire development process is concerned, HRA agreed to follow Directive 18 for future development projects, but disagreed that the development of POS was beset by many of the problems identified in the report. In response to our recommendation about maintaining complete documentation, HRA stated that its contract files are complete and appropriate.

Audit Follow-up

HRA reported that five recommendations have been implemented, three recommendations are in process of being implemented, and one recommendation has not been implemented. HRA continues to disagree with the recommendation to complete and make operational all missing functional items.

HUMAN RESOURCES ADMINISTRATION (HRA)

Audit Report on the Human Resources Administration Controls over Payments to Vendors Who Provide Emergency Housing to Clients of the HIV/AIDS Services Administration;
July 1, 2002—June 30, 2003

Audit #FL04-108A

Comptroller’s Audit Library #7654

Issued: June 29, 2005

Monetary Effect: Potential Savings \$2,192,597

Introduction

The Human Resources Administration’s (HRA) HIV/AIDS Services Administration (HASA) is responsible for providing temporary emergency shelter to medically-eligible homeless individuals living with Human Immunodeficiency Virus (HIV) or Acquired Immune Deficiency Syndrome (AIDS). The movement of HASA clients from initial placement in

emergency shelters to any subsequent placements or movements to other facilities is tracked in the HRA Family Tracking System (FACTORS), a computerized database.

This audit determined whether the Human Resource Administration: complied with the City Charter and Procurement Policy Board (PPB) rules when entering into agreements with vendors for emergency housing services; complied with Comptroller's Directives and other applicable regulations when making payments to vendors; had adequate procedures in place to ensure that vendors are paid only for housing services provided to eligible individuals; and ensured that the facilities were maintained in a safe and sanitary condition.

Results

The audit found that HRA did not comply with the City Charter and Procurement Policy Board (PPB) rules when it procured emergency housing services from vendors without first entering into formal contracts. In addition, HRA did not comply with Comptroller's Directives and other applicable regulations in making its payments to vendors. Specifically, HRA paid certain vendors through miscellaneous vouchers in violation of Comptroller's Directive 25. Further, it did not have adequate procedures in place to ensure that vendors were paid only for housing services provided to eligible individuals. Consequently, HRA made approximately \$2.2 million in questionable payments to vendors. Finally, while most facilities we visited were maintained in a safe and sanitary condition, certain units were found to be in disrepair.

The audit recommended that HRA:

- Procure emergency housing services in accordance with the provisions of the City Charter and PPB rules by: entering into formal contracts with the operators, ensuring that contracts contain measurable performance standards and penalties for poor performance, and registering the contracts with the Comptroller's Office.
- Review and reconcile invoices, registration logs, and FACTORS data before paying vendors. The registration logs should be maintained in the payment files to substantiate amounts paid to vendors.
- Periodically obtain SSA death records and match them with the list of HASA clients to determine whether improper payments are being made.
- Recoup the \$2,192,597 in improper payments from emergency housing vendors.
- Ensure that payments made to emergency housing vendors are for only eligible clients who have been assigned to the billing facility and who are actually occupying their units.
- Discontinue its use of miscellaneous vouchers to pay vendors for emergency housing.
- Ensure that vendors are providing clean and safe emergency housing for its HASA clients.

HRA officials stated that they generally agreed with the audit recommendations; however, they took exception with most of the audit findings.

Audit Follow-up

HRA reported that five recommendations have been implemented, one recommendation is in process, and the remaining recommendation will not be implemented. HRA is currently

investigating the \$2,197,597 in improper payments. In addition, HRA continues to disagree with the recommendation to enter into formal contracts with the operators. HRA consulted with Corporation Counsel and it is the Counsel's position that entering into Memorandums of Understanding (MOUs) did not violate the City Charter requirements or PPB rules.

HUMAN RESOURCES ADMINISTRATION (HRA)

Audit Report on the Contract Management Unit of the Human Resources Administration's Home Care Services Program

Audit #ME05-063A

Comptroller's Audit Report #7655

Issued: June 30, 2005

Monetary Effect: None

Introduction

The mission of the Human Resources Administration (HRA) is to help individuals and families achieve and sustain their maximum degree of self-sufficiency. To fulfill this mission, HRA provides a broad range of programs and services, including income support, Medicaid, and home-care services for elderly and disabled individuals.

HRA's Home Care Services Program arranges for services to Medicaid-eligible clients by assessing client needs and determining the appropriate care required. The program provides assistance with activities of daily living, such as personal hygiene, mobility, toileting, and feeding, as well as with such housekeeping services as cleaning, meal preparation, shopping, and laundry services. HRA provides case-management services through its nine Community Alternative Systems Agency offices. Program oversight is provided through HRA's Contract Management Unit (CMU). HRA contracts with a total of 70 different home-care agencies to provide home attendant and housekeeping services. As of Fiscal Year 2004, the 57 home-attendant agencies and 13 housekeeping agencies had caseloads ranging from 125 to 1,800 clients.

This audit determined whether HRA's Contract Management Unit adequately monitored the home-attendant and housekeeping services provided by its contracted vendors in Fiscal Year 2004.

Results

The HRA Contract Management Unit adequately monitored the home-attendant and housekeeping services provided by its contracted vendor agencies in Fiscal Year 2004. However, the audit found areas for improvement. CMU did not adequately follow up on incomplete pre-employment screening information on vendors' home-care service employees. In addition, CMU did not enforce applicable standards relating to the timeliness of supervisory and assessment nursing visits. Further, while CMU's home-care service reviews were generally adequate, there were some discrepancies relating to the accuracy of CMU's review of vendor

documentation relating to medical exams for home-care service employees and serious substantiated complaints.

The report recommended that HRA:

- Enhance its efforts to ensure the accuracy of its reviews of vendor performance in the areas of recruitment and pre-employment screening.
- Require supervisory nursing visits every three months and assessment nursing visits every six months, unless a patient's medical condition allows these visits to be combined and conducted every six months.
- Continue to improve its efforts to ensure the accuracy of its reviews of vendor performance in relation to medical exams for home-care service employees and serious substantiated complaints.

In its response, HRA generally agreed with the audit's findings and recommendations.

Audit Follow-up

HRA reported that two recommendations have been implemented. HRA did not provide an update on the remaining recommendation.

HUMAN RESOURCES ADMINISTRATION (HRA)

Audit Report on the Timeliness of the Human Resources Administration's Implementation of Fair Hearing Decisions on Public Assistance and Food Stamp Cases

Audit #ME05-066A

Comptroller's Audit Report #7649

Issued: June 27, 2005

Monetary Effect: None

Introduction

The Human Resources Administration (HRA) provides temporary assistance to eligible individuals and families to help them lead independent and productive lives. HRA accomplishes this through a wide range of social welfare benefits and services, including public assistance, food stamps, and job-training services. If HRA staff workers determine that it is appropriate to disallow, decrease, or discontinue benefits to public-assistance and food-stamp applicants and recipients, those individuals may request fair hearings on such determinations. A fair hearing is an opportunity for recipients of public-assistance or food-stamp benefits to appeal their cases to an administrative law judge (ALJ) of the New York State Office of Temporary and Disability Assistance. At the hearings, the applicants or recipients can explain why they think HRA's decisions on their cases were incorrect.

HRA's objective was to ensure implementation of 90 percent of public-assistance fair-hearing decisions within 30 days and 90 percent of food-stamp fair-hearing decisions within 15 days.

This audit determined whether HRA implemented fair-hearing decisions in a timely and accurate manner during Fiscal Year 2004.

Results

HRA's implementation of fair-hearing decisions for public assistance and food stamp recipients in Fiscal Year 2004 was adequate in terms of timeliness and accuracy. In our sample reviews, 90 percent of public-assistance fair-hearing decisions were implemented within HRA's 30-day timeframe and 100 percent of food stamp decisions were implemented within HRA's 15-day timeframe. In addition, HRA accurately implemented 95 percent of the decisions in our sample. However, HRA's 15-day timeframe for the implementation of food-stamp decisions conflicts with the State standard that requires a 10-day timeframe. HRA also lacks written criteria to guide its efforts to carry out overdue decision implementations and a written procedure to ensure that certain retroactive payments are made when recipients re-qualify for benefits. Finally, HRA's annual compliance report on the timeliness of decision implementations was not fully supported by the daily tally sheets.

The audit recommended that HRA:

- Continue to improve its efforts to implement fair hearing decisions in a timely and accurate manner.
- Establish written criteria to guide its efforts to carry out overdue decision implementations within a reasonable time.
- Prepare a written procedure to ensure that retroactive payments ordered by ALJs are paid upon a recipient's reinstatement in the public-assistance or food-stamp program.
- Follow the State standard that requires fair hearing decisions favorable to food stamp beneficiaries to be implemented within 10 days.
- Ensure that it maintains all of the daily tally sheets upon which its annual compliance report is based.

HRA agreed with the report's findings and recommendations.

Audit Follow-up

HRA reported that four recommendations have been implemented and one recommendation is in process of implementation. HRA is automating its compliance process to help ensure the timely and accurate completion of fair hearing decisions.

NEW YORK CITY COMMISSION ON HUMAN RIGHTS (CHR)

Audit Report on the Payroll, Timekeeping, and Other Than Personal Services Expenditures of the New York City Commission on Human Rights; July 1, 2002–June 30, 2003

Audit #FN04-119A

Comptroller's Audit Library #7615

Issued: March 1, 2005

Monetary Effect: None

Introduction

The New York City Commission on Human Rights (Commission) is a Charter-mandated agency empowered to enforce the Human Rights Law, Title 8 of the City Administrative Code. The Commission exercises its authority to eliminate and prevent actual or perceived discrimination in employment, housing, and public services because of actual or perceived differences based on national origin, age, creed, color, race, alienage or citizenship status, gender (including gender identity and sexual harassment), sexual orientation, disability, or marital status. The Commission consists of 15 members appointed by the Mayor.

The audit determined whether the Commission is complying with certain payroll, personnel, timekeeping, purchasing, and inventory procedures as set forth in the New York City Comptroller's Internal Control and Accountability Directives (Comptroller's Directives) 3, 6, 13, 24, and 25, the Citywide Contract between the City of New York and District Council 37, AFSCME, AFL-CIO, Personnel Orders 88/5 and 97/2, the Procurement Policy Board (PPB) Rules, Comptroller's "Fiscal Year End Closing Instructions for June 30, 2003 for Inventory," and the Department of Citywide Administrative Services (DCAS) "Office of Surplus Activities, Agency User Guide."

Results

The audit found that the Commission generally complied with many City policies and guidelines and its own procedures applicable to payroll and timekeeping. In addition, the Commission complied with various PPB Rules and Comptroller's Directives for processing purchase orders and payment vouchers.

However, there were several minor instances in which the Commission did not follow certain aspects of its Employee Manual, Citywide contract, personnel orders regarding workweek requirements and time and leave regulations. In addition, there were other minor instances in which the Commission did not follow certain aspects of the PPB Rules, Comptroller's Year-End Closing Instructions and Directives 6, 24, and 25. Those exceptions included: leave use not always recorded on PMS, excess annual leave to be carried over into the following year not always approved, available requirement contracts not always used, required number of bids not always solicited, miscellaneous vouchers used improperly, purchase files lacking sufficient documentation, and incomplete inventory records.

The audit made 19 recommendations, including that the Commission ensure that:

- Appropriate adjustments are made to employee leave balances based on the audit's findings, and comparison between employee timesheets and PMS records are made on a weekly basis to ensure that employees are charged with the appropriate leave when used.
- Employees' time balances are credited only for compensatory time actually earned.
- Bids are solicited from five vendors when purchasing goods or services that are more than \$2,500, in conformance with §3-08(c)(iii) of the PPB Rules.
- All documentation to support payments is contained in the voucher file and that all payments match the prices, quantities, and other terms specified in the purchase contract files.
- Its inventory list contains all equipment on hand.

In its response, the Commission detailed the corrective actions taken to implement 15 of the audit recommendations made in this report. The Commission disagreed with four recommendations—two recommendations pertaining to timekeeping policies regarding its Employee Manual; one recommendation concerning soliciting bids from five vendors when procuring services for more than \$2,500; and, one recommendation relative to choosing the appropriate object code for charging expenses.

Audit Follow-up

The Commission reported that it has implemented 18 recommendations and is in the process of implementing the remaining recommendation.

DEPARTMENT OF INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS (DOITT)

Second Follow-up Audit Report on the Department of Information Technology and Telecommunications Call Accounting System

Audit #7F05-082

Comptroller's Audit Library #7631

Issued: May 19, 2005

Monetary Effect: None

Introduction

The Department of Information Technology and Telecommunications (DoITT) manages the Call Accounting System, which processes telephone-call information concerning local and long distance calls made by City agency personnel. DoITT units involved in the call-accounting process are Network Services and Telecom Admin Services.

On June 27, 2002, the Comptroller's Office issued a follow-up report (Follow-up Audit Report on the Call Accounting System of the Department of Information Technology and Telecommunications, Audit #7F02-070) to an audit it issued on June 28, 1996 (Audit Report on the Department of Information Technology and Telecommunications' Call Accounting System, Audit #7A96-082). The 2002 audit disclosed that DoITT partially implemented five and did not implement another five of the most significant 1996 audit recommendations (of the 30 recommendations: 15 were implemented, five were partially implemented, five were not implemented, and five were no longer applicable). In addition, the 2002 report made two new recommendations.

The audit determined whether DoITT implemented the 12 recommendations made in an earlier report (Follow-up Audit Report on the Call Accounting System of the Department of Information Technology & Telecommunications, Audit #7F02-070).

Results

The follow-up audit found that of the 12 recommendations made in the previous follow-up report, DoITT implemented eight, partially implemented one, did not implement one, and two are no longer applicable. DoITT did not implement the recommendation to develop reconciliation procedures to ensure that call information matches vendor billing. The partially-implemented recommendation dealt with creating parameters for reconciling vendor and system data. The two recommendations that are no longer applicable pertain to requesting and periodically changing source code for its previous application for backup purposes.

The audit recommended that DoITT:

- Ensure that the parameters for reconciling system and vendor data, as well as all other RFP deliverables, are included in the final product provided.
- Establish procedures to reconcile Telecommunications Management System (TMS) data and the vendors' data.

DoITT officials stated that they agree with the audit findings and are taking steps to implement the report's recommendations.

Audit Follow-up

DoITT reported that it has selected a vendor to design a system to reconcile billing with vendor data. This system is scheduled to be fully implemented by June 2006.

DEPARTMENT OF INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS (DOITT)

Effectiveness of the 311 Citizen Service Center as Administered by the Department of Information Technology and Telecommunications

Audit #MJ05-094A

Comptroller's Audit Library #7656

Issued: June 30, 2005

Monetary Effect: None

Introduction

This audit determined how well the Department of Information Technology and Telecommunications (DoITT) 311 Citizen Service Center is meeting its timeliness performance goal of answering 80 percent of the calls to 311 within 30 seconds, achieving its mission of helping the public gain access to City services and information, and providing accurate information to the public.

During Fiscal Year 2004, DoITT reported that the 311 Citizen Service Center received 8,140,907 calls, with an average wait-time of eight seconds per call, and answered 90 percent of those calls within 30 seconds. For Fiscal Year 2005, as of December 31, 2004, DoITT reported that the 311 Call Center received 5,855,149 calls, with an average wait-time of 49 seconds per call, and answered only 60 percent of the calls within 30 seconds. The scope of the audit was July 2004 through January 2005.

Results

The 311 Citizen Service Center fell short of meeting its timeliness performance goal: 72 percent (60 calls) of 83 test calls made by the auditors to the Service Center were answered by the Call Center Representatives (CCRs) within 30 seconds. In addition, DoITT reported in its monthly Volume and Performance Level Reports that 60 percent of the calls received by the Service Center during the period July through December 2004 were answered within 30 seconds. DoITT officials stated that based on current call volume, the agency does not have enough CCRs to enable it to meet the standard and that the agency is in the process of hiring more CCRs to help meet the 311 Citizen Service Center demand.

The audit did find that DoITT accomplishes its mission of providing accurate information and helping the public gain access to City services and information. In 81 of the 83 instances (98%) in which CCRs provided information or materials requested by the test callers, the information and materials provided were accurate. Additionally, all 22 requests for services or information made by test callers resulted in the receipt of correct services or information.

DoITT ensures that the CCRs receive adequate training to carry out their responsibilities. DoITT has an adequate Quality Assurance Program to ensure that the CCRs, both at its main office and at its contracted site, are providing courteous service and accurate information to the 311 callers.

The audit made one recommendation: DoITT should continue its efforts, including but not limited to hiring more staff members, to meet its performance standard of answering 80 percent of calls within 30 seconds.

In its response, DoITT agreed with the audit's recommendation.

Audit Follow-up

DoITT reported that it has taken steps to improve the performance of its Citizen Service Center.

NEW YORK CITY LAW DEPARTMENT

Audit Report on the Personnel, Payroll, And Timekeeping Practices of the New York City Law Department

Audit # MH04-128A

Comptroller's Audit Library # 7641

Issued: June 10, 2005

Monetary Effect: None

Introduction

The New York City Law Department (Department) is the attorney for the City, for City agencies, and for certain non-City agencies and pension boards. It is in charge of litigation and other legal matters involving the City and its interests. During Fiscal Year 2003, its budget was \$102 million, consisting of \$74 million for Personal Services (PS) and \$28 million for Other Than Personal Services (OTPS) expenditures. PS expenditures covered the salaries of 1,331 employees.

This audit evaluated Department internal controls over its personnel, payroll, and timekeeping, and its compliance with applicable City rules and regulations. This audit covered the period July 1, 2003, to January 8, 2005.

Results

The audit determined that the Department generally complies with applicable personnel, payroll, and timekeeping practices established by the agency, those set forth by the Comptroller, and those in City employment and leave regulations. However, it identified some weaknesses in Department timekeeping and payroll practices that did not affect the audit's overall opinion but that should be addressed. They included: a failure to monitor excess annual leave balances; inadequate tracking of undocumented absences; and a payroll process that is not internally audited. In addition, it noted access and maintenance issues regarding the hand-scanning computer system.

The report made five recommendations, namely that the Department should:

- Monitor excess leave balances for all employees.
- Track undocumented absences.
- Independently audit its payroll process.
- Deactivate inactive user accounts on its hand-scanning computer system.
- Maintain logs and reports for its hand-scanning computer system.

In its response, the Department officials agreed with all five recommendations made in the report.

Audit Follow-up

The Department reported that four recommendations have been implemented and one recommendation is in process of implementation. The Department is working with the Office of Payroll Information (OPA) so that it can effectively track undocumented absences.

AUDITS OF MANAGERIAL LUMP SUM PAYMENTS

Monetary Effect: Actual Savings: \$165,003.82

The Bureau of Financial Audit, pre-audits lump-sum payments to employees covered by the Management Pay Plan upon their final separation from City employment.

The employees covered by this plan receive a lump-sum payment for accrued annual leave, sick leave, and overtime. The payment is calculated in accordance with Personnel Orders 16/74, 78/3, 24/77, 78/9, 88/5, and 99/6. Employees who were in the Managerial or Executive Pay Plan on December 31, 1977, were given vested rights for their previously accrued annual leave, sick leave, and overtime. After January 1, 1978, the plan became the Management Pay Plan.

The Management Pay Plan covers five categories of employees who are paid in accordance with the appropriate Personnel Orders covering their time balances.

Upon final separation from service, each employee’s agency submits a lump sum payment claim to the Comptroller for pre-audit.

These pre-audits resulted in a net decrease totaling \$165,003.82 on all lump sum claims submitted by agencies in Fiscal Year 2005, as follows:

Total number of claims in Fiscal Year 2005	339
Total amount of agency-prepared lump sum claims	\$ 6,492,920.44
Total amount of lump sum claims approved for payment	\$ 6,327,916.62
Claims correctly prepared by the agency	192
Claims reduced during pre-audit	118
Claims increased during pre-audit	29
Claims denied	0
Total dollar value of agency overpayments, before pre-audit	\$ 168,035.17
Total dollar value of agency underpayments, before pre-audit	\$ 3,031.35
Net Decrease resulting from pre-audit	\$ 165,003.82

AUDITS OF HIGH RISK WELFARE FUND PAYMENT VOUCHERS

Monetary Effect: Actual Savings: \$1,658,935

Potential Savings: \$ 64,636

The Bureau of Financial Audit ensures that agencies are in compliance with provisions contained in more than 600 agreements between the City and various unions, covering welfare and annuity benefits for active and retired employees.

Copies of all payment vouchers are submitted to the Comptroller by City agencies in accordance with Comptroller's Directive 8 (Special Audit Procedures on High Risk Vouchers).

The payments are reviewed to ensure that they conform to the terms and conditions of all agreements, Office of Labor Relations (OLR) stipulations, Personnel Orders, Office of Collective Bargaining decisions, etc. Audits have revealed the following types of errors:

- Contributions made in error for unauthorized titles or rates
- Contributions made for retirees prior to their actual retirement date
- Duplicate payments for a title or a group of titles under two different agreements or the same agreement

During Fiscal Year 2005—5,341 vouchers totaling over \$751 million were audited, with these results:

	<u>NUMBER OF VOUCHERS</u>	<u>AMOUNT</u>
Total Number of Vouchers Audited:	5,341	\$751,424,217
Vouchers Accepted:	4,667	\$496,889,515
Vouchers Not Accepted:	674	\$254,534,702
Overpayments:		\$ 1,723,571
Questionable:		\$ 0
Underpayments:		\$ 64,355

Collections during Fiscal Year 2005 totaled \$1,658,935 of the \$1,723,571 in overpayment identified. Agencies recouped this amount either by check from the appropriate fund or by deducting the overpayment from subsequent payment vouchers.

KINGS COUNTY PUBLIC ADMINISTRATOR (KCPA)

Audit Report on the Estate Management Practices of the Kings County Public Administrator

Audit #ME05-055A

Comptroller's Audit Library #7659

Issued: June 29, 2005

Monetary Effect: None

Introduction

The Kings County Public Administrator (KCPA) is responsible for administering the estates of decedents from Kings County who leave no will, personal representative, or known heirs who are qualified and willing to administer the estate. The KCPA reviews the personal effects of the decedent, collects and manages assets, releases assets to authorized parties, secures real property, pays estate creditors, collects estate debts, sells real estate and other personal property at public auction, and distributes estate assets to heirs. The Public Administrator also arranges funerals, notifies next of kin, and arranges for an accountant to prepare decedents' income taxes and counsel to prepare estate taxes.

This audit determined the effectiveness of certain estate management practices of the KCPA.

Results

The KCPA adequately handled certain estate management responsibilities for estates closed in Fiscal Year 2004. It generally handled the estates' assets, fees, and distributions in an appropriate manner. It also properly secured and restricted access to those decedents' personal effects that were stored in the KCPA office's vaults and locked rooms. In addition, it generally required its Counsel to limit requests for compensation for legal services to comply with the October 3, 2002 Interim Report and Guidelines of the Administrative Board.

However, our audit identified some areas of concern. Neither of the KCPA's two repositories of estate information—an automated system that tracks financial data and the estate files—contains all the key information on an estate. Furthermore, the estate files are often disorganized collections of documentation. As a result, a complete and accurate picture of the status of an estate is often not readily available. In addition, the KCPA office was unable to demonstrate that the fees it charged estates for administrative expense, or the fees it allowed its Counsel to charge for estates valued at under \$25,000, were appropriate. Finally, the KCPA did not ensure that its Counsel always prepared an affidavit of legal services.

To address these issues, the audit recommended that the KCPA:

- Maintain better organized case files.
- Ensure that case files contain all key information.
- Add a checklist to each case file that clearly shows all of the actions taken on an estate.
- Attempt to obtain documentation clearly showing approval of the current fees for administrative expense.

- Attempt to obtain documentation showing approval of its set-fee schedule for the legal services provided to estates valued at under \$25,000.
- Ensure that the required affidavits of legal services are filed for each estate.

In its response, the KCPA office disagreed with some of the audit's findings and many of its recommendations. While KCPA officials agreed that the case files could be better organized, they claimed that staffing limitations prevent them from maintaining better organized files. The audit contends that better organized case files would improve office efficiency and make better use of limited staff resources. KCPA officials agreed to seek approval for its fee schedule for administrative expense but questioned the need to obtain approval for its fee schedule for the legal services provided to estates valued at under \$25,000. The audit maintains that it is in the best interest of the KCPA to obtain approval for both fee schedules. KCPA officials stated that affidavits of legal services have been prepared since the Administrative Board issued its Interim Report and Guidelines in October 2002. The audit noted that prior to 2002, state law already required the submission of affidavits of legal services.

Audit Follow-Up

The KCPA indicated in its status report that it has implemented four recommendations, is in the process of implementing one recommendation, and has not implemented the remaining recommendation that it attempt to obtain documentation clearly showing approval of the current fees for administrative expense. The KCPA is in the process of designing a checklist to be added to each file that will show all of the actions taken on the estate.

RICHMOND COUNTY PUBLIC ADMINISTRATOR (RCPA)

Follow-up Audit of the Financial and Operating Practices of the Richmond County Public Administrator

Audit #MD05-058F

Comptroller's Audit Library #7646

Issued: June 21, 2005

Monetary Effect: None

Introduction

This follow-up audit determined whether the Richmond County Public Administrator's Office (RCPA) implemented the 17 recommendations made in an earlier audit entitled, Audit Report on the Financial and Operating Practices of the Richmond County Public Administrator's Office, (Audit #MD00-081A, issued May 24, 2000). The earlier audit determined the extent to which the RCPA complied with the provisions of Article 11 of the Surrogate's Court Procedure Act, the Report and Guidelines of the Administrative Board for the Offices of the Public Administrators, and other applicable City and State laws and regulations. This follow-up report discusses the details of the recommendations of the previous audit report and the status of each recommendation. This audit covered Fiscal Year 2004.

Results

This follow-up audit found that the RCPA now notifies the Surrogate's Court of estates that are open for more than two years, has updated its list of physical assets to reflect new purchases, is submitting required reports to the State Comptroller, and is submitting the required documentation to the City Comptroller.

However, the following areas still need improvement. The RCPA: has not developed procedures for identifying, tracking, and reporting required IRS Form 1099 (1099) payments to the IRS, has not ensured that both the preliminary inventory list it prepares during estate residence searches and the auctioneer statements of estate items sold are appropriately detailed, does not have an annual audit conducted by a CPA, and does not include the correct estimated value of estate property in its report to the State Comptroller.

Of the 17 recommendations made in the previous audit, the RCPA implemented eight and did not implement seven. Two recommendations were no longer applicable. To address these issues, the report made the following recommendations:

The RCPA should:

- Develop procedures for identifying, tracking, and reporting to the IRS 1099 payments.
- Implement a coding system or other mechanism to identify IRS Form 1099 payments so that at the end of the year it can summarize the amounts and forward the information to the individuals receiving payments and to the IRS.
- Ensure that the preliminary inventory list prepared during the searches is detailed and legible.
- Ensure that auctioneer statements of items sold contain details for items sold in grouped lot numbers.

- Contract for an annual audit in accordance with the Surrogate's Court Procedure Act.
- Select the independent auditing firm in accordance with Comptroller's Directive #5.
- Ensure that it includes the correct estimated value of all of an estate's property in its report to the State.

The RCPA officials agreed with the audit's assessments and recommendations.

Audit Follow-up

The RCPA reported that it has implemented five recommendations and is in the process of implementing the remaining two recommendations. The RCPA has requested funding for an independent auditor from the Office of Management and Budget (OMB). However, OMB has not yet provided the funding. The RCPA will continue to request funding from OMB. In addition, the RCPA will solicit accounting firms in accordance with Directive #5.

BROOKLYN PUBLIC LIBRARY

Audit Report on the Financial Controls of the Brooklyn Public Library

Audit #MD05-059A

Comptroller's Audit Library #7647

Issued: June 22, 2005

Monetary Effect: None

Introduction

This audit determined whether the Brooklyn Public Library (Library) expenditures funded by City appropriations were valid and accurate.

According to the Library's Fiscal Year 2003 Expenditures Report, City appropriations funded \$53,435,673 of Personal Services (PS) expenditures, and \$13,054,810 of Other Than Personal Services (OTPS) expenditures. The Fiscal Year 2004 Expenditure Report disclosed that City appropriations funded \$54,761,159 for PS and \$15,080,308 for OTPS.

Results

In general, Library expenditures funded by City appropriations were valid and accurate.

However, our review disclosed concerns with certain computer equipment inventory practices. In addition, we reviewed the implementation status of recommendations made in an earlier audit issued by our office, "Follow-up Audit on the Financial and Operating Practices of the Brooklyn Public Library," issued June 6, 2001. Of the five recommendations in the earlier audit, four were implemented and one, concerning updating the agreement between the City and the Library, was not implemented.

Accordingly, we made three recommendations. Library officials should ensure that:

- The physical computer equipment inventory list is adequately reviewed and approved by a supervisor.
- Discrepancies cited in the report are investigated and that the Finance Department's computer equipment inventory list is corrected and updated accordingly.
- Asset tags are assigned to computer equipment inventory to denote Library ownership and location, and ensure that this information is recorded in the physical computer equipment inventory list.

Library officials stated that they have taken steps to implement our recommendations.

Audit Follow-Up

The Brooklyn Public Library reported that all of the audit's recommendations have been implemented.

QUEENS PUBLIC LIBRARY

Audit Report on the Financial Controls of the Queens Borough Public Library

Audit #MG05-095A

Comptroller's Audit Library #7658

Issued: June 30, 2005

Monetary Effect: None

Introduction

This audit determined whether the Queens Public Library (Library) expenditures funded by City appropriations were valid and accurate.

The Queens Public Library (Library) is one of the three separate library systems serving the City of New York. The Library uses funds from City appropriations for general operating expenditures such as payroll, fringe benefits, book purchases, supplies, and equipment. For Fiscal Year 2004, the period covered by the audit, Library expenditures from City appropriations were \$48,943,000 for Personal Services and \$27,330,000 for Other Than Personal Services.

Results

In general, Library expenditures funded by City appropriations were valid and accurate.

However, the audit disclosed some internal control deficiencies in Library purchasing practices, processing of book-sales revenue, and record-keeping of computer equipment. Specifically, the Director of the Purchasing Department did not properly approve the purchase orders issued by his department. In addition, there was a lack of segregation of duties in the processing of book-sales revenue submitted by the branches. Also, the Library did not comply with banking procedures, lacked controls over inventory of new computer equipment, and had inadequate controls for payroll-check distribution.

To address these issues, the audit made nine recommendations; the major recommendations were that the Library should:

- Ensure that there are proper controls over the Director of the Purchasing Department's signature in the Library's computer system so that purchase orders are properly authorized personally, either by the Director or, in his absence, a designated official.
- Ensure that adequate segregation of duties is implemented in the Purchasing Department so that the buyer who creates purchase orders and selects vendors based on solicited bids and quotations does not also approve purchase orders.
- Segregate the functions of recording receivables and making bank deposits for moneys collected for book sales.
- Establish written procedures for the inventory of all equipment. The procedures should ensure that all equipment, installed and uninstalled, is accounted for in the Library's inventory records.

- Regularly update its inventory records: verify that equipment is properly tagged, ensure that the equipment is in the reported location, and ensure that additions and deletions of inventory are properly recorded.

Library officials agreed to implement eight of nine recommendations and disagreed with one recommendation.

Audit Follow-up

The Queens Public Library reported that it has either implemented or is in the process of implementing the eight recommendations that it agreed with. The Library continues to disagree with and will not implement the recommendation to require the persons picking up checks and stubs for distribution to Library employees to sign an official document of proof of receipt.

NEW YORK CITY RETIREMENT SYSTEMS

Pensioners of the New York City Police Department Pension Fund Working for the City after Retirement; January 1, 2003—December 31, 2003

Audit #FL05-098A

Comptroller's Audit Library #7668

Issued: June 30, 2005

Monetary Effect: Potential Savings: \$80,135

Introduction

This audit determined whether any New York City Police Department Pension Fund (POLICE) retirees were illegally reemployed (“double-dipping” or “disability violating”), and quantified the amounts of improper pension payments to any individuals who appeared to be violators of New York State Retirement and Social Security Law (RSSL) §211 and §212, or New York City Charter §1117, during calendar year 2003.

Results

The audit identified 12 POLICE retirees who obtained \$80,135 in pension payments that appeared to be in violation of applicable laws and regulations.

The report made four recommendations, specifically that POLICE officials:

- Investigate those individuals identified as concurrently receiving a pension while being re-employed in public service. POLICE officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
- Forward to the Department of Investigation, if the circumstances warrant such action, the name of any individual found to be illegally collecting pensions.
- Ascertain whether previous pension overpayments have been recouped and whether current pensions have been suspended for those individuals who have been cited in previous audits as “double-dippers” or “disability violators.”
- Send special reminders to service retirees under the age of 65 and to all disability retirees that clearly state their responsibilities regarding public service reemployment.

In their response, POLICE officials described the actions they have taken to address the report's recommendations.

Audit Follow-up

POLICE reported that it has implemented all of the audit's recommendations.

NEW YORK CITY RETIREMENT SYSTEMS

Pensioners of the New York City Fire Department Pension Fund Working for the City after Retirement; January 1, 2003—December 31, 2003

Audit #FL05-099A

Comptroller's Audit Library #7652

Issued: June 29, 2005

Monetary Effect: Potential Savings: \$10,040

Introduction

This audit determined whether any New York City Fire Department Pension Fund (FIRE) retirees were illegally re-employed (“double-dipping” or “disability violating”), and quantified the amounts of improper pension payments to any individuals who appeared to be violators of New York State Retirement and Social Security Law (RSSL) §211 and §212, or New York City Charter §1117, during calendar year 2003.

Results

One FIRE retiree obtained \$10,040 in pension payments that appeared to be in violation of §1117 of the New York City Charter.

The report made three recommendations, specifically that FIRE officials:

- Investigate the individual identified as concurrently receiving a pension while being re-employed in public service. FIRE officials should also commence prompt recoupment action against this individual if he is found to be illegally collecting pensions.
- Forward to the Department of Investigation, if the circumstances warrant such action, the name of this individual if he is found to be illegally collecting pensions.
- Send special reminders to service retirees under the age of 65 and to all disability retirees that clearly state their responsibilities regarding public service re-employment.

FIRE officials either agreed to implement or stated that FIRE was already in the process of implementing all three recommendations.

Audit Follow-up

FIRE reported that all of the audit's recommendations have been implemented.

NEW YORK CITY RETIREMENT SYSTEMS

Pensioners of the New York City Employees' Retirement System Working for the City after Retirement; January 1, 2003—December 31, 2003

Audit #FL05-100A

Comptroller's Audit Library #7672

Issued: June 30, 2005

Monetary Effect: Potential Savings: \$30,039

Introduction

This audit determined whether any New York City Employees' Retirement System (NYCERS) pensioners may be illegally reemployed ("double-dippers" or "disability violators"), and quantified the amounts of improper pension payments to any individuals who appeared to be violators of New York State Retirement and Social Security Law (RSSL) §211 and §212, or New York City Charter §1117, during calendar year 2003.

Results

The audit identified three NYCERS retirees who obtained \$30,039 in pension payments that appeared to be in violation of applicable laws and regulations.

The report made four recommendations, specifically that NYCERS officials:

- Investigate those individuals identified as concurrently receiving pensions while being re-employed in public service. NYCERS officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
- Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.
- Ascertain whether previous pension overpayments have been recouped and whether current pensions have been suspended for those individuals who have been cited in previous audits as "double-dippers" or "disability violators."
- Send special reminders to service retirees under the age of 65, and to all disability retirees, that clearly state their responsibilities regarding public service re-employment.

In their response, NYCERS officials described the actions they have taken to address the report's recommendations.

Audit Follow-up

NYCERS reported that all of the audit's recommendations have been implemented and all overpayments have either been recouped or are in the process of being recouped.

NEW YORK CITY RETIREMENT SYSTEMS

Non-Pedagogical Pensioners of the New York City Department of Education Working for the City after Retirement; January 1, 2003—December 31, 2003

Audit #FL05-101A

Comptroller's Audit Library #7669

Issued: June 30, 2005

Monetary Effect: Potential Savings: \$6,480

Introduction

This audit determined whether any New York City Department of Education (non-pedagogical) pensioners were illegally re-employed (“double-dipping” or “disability violating”), and quantified the amounts of improper pension payments to any individuals who appeared to be violators of New York State Retirement and Social Security Law (RSSL) §211 and §212, or New York City Charter §1117, during calendar year 2003.

Results

One Board of Education Retirement System (BERS) retiree obtained \$6,480 in pension payments that appeared to be in violation of §1117 of the New York City Charter.

The report made three recommendations, specifically that BERS officials:

- Investigate the individual identified as concurrently receiving a pension while being re-employed in public service. BERS officials should also commence prompt recoupment action against this individual if she is found to be illegally collecting a pension.
- Forward to the Department of Investigation, if the circumstances warrant such action, the name of this individual if she is found to be illegally collecting a pension.
- Send special reminders to service retirees under the age of 65 and to all disability retirees that clearly state their responsibilities regarding public service re-employment.

In their response, BERS officials described the actions they have taken to address the report's recommendations.

Audit Follow-up

BERS reported that all of the audit's recommendations have been implemented.

NEW YORK CITY RETIREMENT SYSTEMS

Pedagogical Pensioners of the New York City Teachers' Retirement System Working for the City after Retirement; January 1, 2003—December 31, 2003

Audit #FL05-102A

Comptroller's Audit Library #7653

Issued: June 29, 2005

Monetary Effect: Potential Savings: \$237,360

Introduction

This audit determined whether any New York City Teachers' Retirement System (TRS) pedagogical pensioners may be illegally reemployed ("double-dippers" or "disability violators"), and quantified the amounts of improper pension payments to any individuals who appeared to be violators of New York State Retirement and Social Security Law (RSSL) §211 and §212, or New York City Charter §1117, during calendar year 2003.

Results

The audit identified 26 TRS retirees who obtained \$237,360 in pension payments that appeared to be in violation of applicable laws and regulations.

The report made four recommendations, specifically that TRS officials:

- Investigate those individuals identified as concurrently receiving pensions while being reemployed in public service. TRS officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
- Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.
- Ascertain whether previous pension overpayments have been recouped and whether current pensions have been suspended for those individuals who have been cited in previous audits as "double-dippers" or "disability violators."
- Send special reminders to service retirees under the age of 65 and to all disability retirees that clearly state their responsibilities regarding public service reemployment.

TRS officials either agreed to implement or stated that they were already in the process of implementing the audit's recommendations.

Audit Follow-up

TRS reported that it is in full compliance with all of the audit's recommendations.

NEW YORK CITY RETIREMENT SYSTEMS

New York City Pensioners Working as Consultants for the City after Retirement;
January 1, 2003—December 31, 2003

Audit #FL05-103A

Comptroller's Audit Library #7675

Issued: June 30, 2005

Monetary Effect: Potential Savings: \$50,050

Introduction

This audit determined whether any New York City pensioners may have illegally returned to public service as consultants (“double-dippers” or “disability violators”), and quantified the amounts of any improper pension payments to individuals who appeared to be violators of New York State Retirement and Social Security Law §211 and §212, or New York City Charter §1117, during calendar year 2003.

Results

The audit identified 5 retirees who obtained \$50,050 in pension payments that appeared to be in violation of applicable laws and regulations. The report made three recommendations, specifically that officials of the five New York City retirement systems:

- Investigate those individuals identified as concurrently receiving pensions while receiving payments from the City for providing professional services as consultants. City retirement systems officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
- Forward to the Department of Investigation, if the circumstances warrant such action, the names of individuals found to be illegally collecting pensions.
- Send special reminders to all retirees that clearly state their responsibilities when returning to public service after retirement.

Officials of the New York City retirement systems generally agreed to implement or stated that they were already in the process of implementing the audit's recommendations.

Audit Follow-up

The Board of Education Retirement System (BERS) reported that it is in the process of implementing all recommendations addressed to BERS.

The New York City Teachers' Retirement System reported that it is in full compliance with all of the audit's recommendations.

The New York City Police Department Pension Fund reported that it is in process of implementing all of the audit's recommendations.

The New York City Employees' Retirement System reported that all of the audit's recommendations have been implemented and all overpayments have either been recouped or are in the process of being recouped.

The New York City Fire Department Pension Fund reported that it has implemented all of the audit's recommendations.

NEW YORK CITY RETIREMENT SYSTEMS

NYC Pensioners Working for New York State After Retirement;
January 1, 2003—December 31, 2003

Audit #FL05-104A

Comptroller's Audit Library #7674

Issued: June 30, 2005

Monetary Effect: Potential Savings: \$429,251

Introduction

This audit determined whether any New York City pensioners may be illegally reemployed by New York State ("double-dippers" or "disability violators"), and quantified the amounts of improper pension payments to any individuals who appeared to be violators of New York State Retirement System and Social Security Law (RSSL) §211 and §212, or New York City Charter §1117, during calendar year 2003.

Results

The audit identified 27 retirees who obtained \$429,251 in pension payments that appeared to be in violation of applicable laws and regulations. The report made four recommendations, specifically that officials of the five New York City retirement systems:

- Investigate the individuals identified as concurrently receiving pensions while being reemployed in New York State public service. City retirement system officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
- Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.
- Ascertain whether previous pension overpayments have been recouped and whether current pensions have been suspended for those individuals who have been cited in previous audits as "double-dippers" or "disability violators."
- Send special reminders to service retirees under the age of 65 and to all disability retirees that clearly state their responsibilities regarding public service re-employment.

Officials of the New York City retirement systems generally agreed to implement or stated that they were already in the process of implementing the audit's recommendations.

Audit Follow-up

The Board of Education Retirement System (BERS) reported that it is in the process of implementing all recommendations addressed to BERS.

The New York City Teachers' Retirement System reported that it is in full compliance with all of the audit's recommendations.

The New York City Police Pension Fund reported that it has implemented all of the audit's recommendations.

The New York City Employees' Retirement System reported that all of the audit's recommendations have been implemented and all overpayments have either been recouped or are in the process of being recouped.

The New York City Fire Pension Fund reported that all of the audit's recommendations have been implemented.

SCHOOL CONSTRUCTION AUTHORITY (SCA)

Audit of the School Construction Authority's Contractor Prequalification Practices

Audit #MD05-068A

Comptroller's Audit Library #7663

Issued: June 30, 2005

Monetary Effect: None

Introduction

This audit determined whether the School Construction Authority (SCA) adheres to its prequalification procedures for awarding contracts.

The SCA was established by the New York State Legislature in December 1988 to build new public schools and manage the design, construction, and renovation of capital projects in New York City's 1,200 public school buildings. SCA, which is funded through the City capital budget, budgeted \$13.1 billion for its five-year capital plan for Fiscal Years 2005 through 2009.

SCA prequalifies all firms wishing to be considered to bid on SCA projects. The prequalification process evaluates the capability and credentials of potential firms before invitations for bids are issued. Applications are reviewed by the SCA Contractor Qualification Unit (CQU) and the SCA Office of the Inspector General (OIG).

During Fiscal Years 2003 and 2004, the period covered by the audit, the SCA prequalified a total of 658 firms, requalified a total of 483 firms, and awarded a total of 380 contracts.

Results

Overall, the SCA adheres to its procedures for prequalifying firms. CQU and OIG officials reviewed the applications to determine whether the firms were qualified to bid. SCA officials also ensured that references were checked, licenses, if applicable, were placed in the files, and that firms' performance histories were recorded in the SCA database. In addition, SCA officials ensured that Vendex, Occupational Safety (OSHA), and Dun & Bradstreet reports were reviewed and placed in the files. Furthermore, review of these reports revealed that the SCA included the findings from these reports in the applicants' files.

However, there were instances in which there was no evidence that a manager had reviewed the files prior to prequalifying the firm—an indication that a complete review of applicant files may not have been performed. There were also instances in which there was no evidence of a recent Statement of Findings from OIG, indicating a lack of current SCA authorization prior to requalification of firms. Moreover, the SCA has no procedures that address the disposition of firms with a history of wage and labor violations or OSHA violations.

The report made the following three recommendations, that SCA should:

- Ensure that all applications are reviewed and signed by a manager.
- Ensure that all applicant files contain a current Statement of Findings as evidence of OIG review.

- Consider establishing procedures for determining the degree of wage and labor law violations and OSHA violations that should prevent a firm from being included on its prequalification list.

Although SCA officials did not agree with the report's findings, they generally agreed with its recommendations.

Audit Follow-up

SCA did not provide follow-up information.

DEPARTMENT OF TRANSPORTATION (DOT)

Audit Report on the Use of Procurement Cards by the Department of Transportation

Audit #MH05-071A

Comptroller's Audit Library #7634

Issued: June 2, 2005

Monetary Effect: None

Introduction

This audit determined whether the Department of Transportation (DOT) had adequate internal controls over the use of procurement cards.

In mid-2001, DOT began using procurement cards on a limited basis as part of a pilot program. A procurement card is a credit card that can be used by agency personnel to make small purchases of up to \$2,500 per purchase. As of August 13, 2004, DOT had 58 procurement cardholders, each of whose total purchases was limited to \$3,000–\$20,000 a month. DOT procurement card purchases included those of computer equipment and supplies, office supplies, newspaper subscriptions, and tools. Its procurement card purchases totaled approximately \$1.3 million in Fiscal Year 2004, the period covered by the audit, up from approximately \$950,000 in Fiscal Year 2003.

Results

The audit found that DOT has monetary restrictions for cardholders, maintains a monthly log of purchases by cardholders, pays credit card bills within the contractually required time frame, and sanctions unauthorized or inappropriate use of procurement cards.

However, based on the weaknesses identified, the audit concluded that DOT has inadequate internal controls over its use of procurement cards. These weaknesses include: lack of documentation to support preapproval of purchases; additional preapprovals not obtained for 21 (66%) of the 32 purchases requiring them; lack of receipts and receiving reports to verify cost and receipt of purchases; and lack of inventory records for purchases of equipment. The audit also found inadequate segregation of duties among persons responsible for purchasing and for receiving of goods and lack of procurement card training for cardholders. Finally, the audit found purchases split to avoid exceeding the \$2,500-per-purchase limit.

To address these issues, the audit made 11 recommendations. The major recommendations were that DOT should:

- Include in its guidelines that written preapproval from a supervisor is required for all purchases.
- Ensure that cardholders obtain additional preapprovals from Deputy Commissioners or other specified department heads when required.
- Ensure that cardholders comply with its guidelines to submit receipts and receiving reports for all purchases. If a receipt is not available, a note indicating the reason it is missing should be attached to the receiving report.

- Maintain inventory records of equipment purchased with procurement cards. In addition, such items should be tagged, and a physical inventory should be conducted periodically.
- Segregate the duties of purchasing and receiving goods by assigning different employees to those tasks.
- Provide cardholders and their supervisors with training in the use of procurement cards. This training should occur prior to receipt of the card, and should include periodic refresher courses.

In their response, DOT officials agreed to implement or have already implemented 10 of the 11 recommendations. They disagreed with the recommendation to include in DOT guidelines that written preapproval from a supervisor be required for all purchases.

Audit Follow-up

DOT reported that nine recommendations have been implemented, one recommendation is in process of implementation, and one recommendation will not be implemented. DOT stated that the Mayor's Office of Contracts and the Department of Citywide Administrative Services are addressing the issue of tracking procurement card purchases as part of the development for a new city-wide P-Card Request for Proposal and in response to an Executive Order. In addition, DOT stated that it has not implemented the recommendation that it disagreed with.

DEPARTMENT OF TRANSPORTATION (DOT)

Follow-up Audit Report on the Performance of the Department of Transportation's Pothole Repair Program

Audit #MJ05-097F

Comptroller's Audit Library #7638

Issued: June 6 2005

Monetary Effect: None

Introduction

This audit determined whether DOT has implemented the eight recommendations made in the New York City Comptroller's earlier report Audit Report on the Performance of the New York City Department of Transportation's Pothole Repair Program (#MJ02-119A, issued November 14, 2002), and corrected the conditions identified in that audit. The Department of Transportation is responsible for the safe and efficient movement of people and goods in the City by maintaining and enhancing the City's transportation infrastructure. Street defects fall under various categories, including potholes.

For Fiscal Year 2004, DOT reported that it received 54,015 pothole work orders and repaired 190,626 potholes. The agency also reported that it repaired 96 percent of potholes within 30 days of notification.

Results

The previous audit made eight recommendations to DOT. Of the eight recommendations, four were implemented and four were partially implemented.

DOT has corrected most of the conditions identified in the previous audit. It has increased the percentage of pothole repair orders completed within 30 days and reduced the percentage of repair orders that remain open for long periods of time. From a May 2004 sample, the audit found that DOT completed 60 percent of the repair orders within 30 days, taking an average of 33 days to complete them all, representing an improvement from 58 percent and 57 days on average, respectively, from the previous audit. However, DOT officials stated that the agency concentrates its pothole repair efforts during certain parts of the year (November through February), affecting its overall performance figures. A review of DOT's performance for a second sample of repair orders, completed during the period November 2004 through January 2005, substantiates DOT's statement. For that period, DOT completed 99 percent of the sample repair orders within 30 days, taking an average of only 3.4 days to complete them all. DOT is also doing a better job of ensuring that completed repairs are recorded promptly on the Field Information Tracking System (FITS).

However, a number of operational weaknesses remain, although they are not as significant as those found in the previous audit. The audit still found instances in which crews were assigned to complete orders that were already completed, and potholes had reportedly been completed by different crews on other days. In addition, 12 percent of the repairs conducted during the auditors' observations of the work crews were entered by data entry clerks incorrectly in FITS.

The audit made two recommendations, which are listed below. DOT should:

- Ensure that the information entered on FITS from the gang-sheets is accurate.
- Ensure that completed repair orders are counted only once when reporting DOT's productivity in repairing potholes.

In its response, DOT agreed with the audit's recommendations.

Audit Follow-up

DOT reported that both of the audit's recommendations have been implemented.

SECTION II
NON-GOVERNMENT AUDITS

CLAIMS

During Fiscal Year 2005, reports were issued on 8 claims totaling \$15,143,639 filed against the City. The analyses accepted amount for these 8 claims totaled \$ 2,709,689. This resulted in a potential cost avoidance of \$12,433,950, as shown below:

Total Claim Amount	\$ 15,143,639
Less: Analyses Accepted Amount	\$ 2,709,689
Potential Cost Avoidance	\$12,433,950 *

*Note: As stated, these cost avoidance figures are only potential. They are based on results of analyses, which are only the first step in the claim process. As claims are further processed, and as they are concluded via settlement or lawsuits, the actual figures will be different because of other factors that need to be considered at other steps of the claim process.

A listing of the 8 claims follows:

REPORT NUMBER	CLAIMANT	DATE ISSUED	CLAIM AMOUNT	ANALYSES ACCEPTED AMOUNT	DISPOSITION SETTLEMENT AMOUNT
FP04-146S	Claim – Alan Wachman	08/03/04	*	*	*
FP04-143S	Claim – Mary Arda	11/19/04	*	*	*
FP04-147S	Claim – Susan Grossberg	11/30/04	*	*	*
FP05-107S	Claim – The Osborne Association	12/15/04	*	*	*
FP05-056S	Claim – Queens Newsstand	12/15/04	*	*	*
FP05-108S	Claim – Bendiner & Schlesinger	01/05/05	*	*	*
FP04-120S	Claim – Yonkers Contracting Company	03/09/05	*	*	*
FP05-110S	Claim – Al-Zahrah Carpet	04/20/05	*	*	*
	FISCAL YEAR 2005 TOTALS		\$15,143,639	\$2,709,689	\$12,433,950

FRANCHISE, CONCESSION, AND LEASE AUDITS

Franchise, concession, and lease agreements between various City agencies and private organizations result in revenues to the City, based on formulas defined in the agreements. City agencies that enter into such agreements include the Department of Citywide Administrative Services (DCAS), the Department of Information, Technology and Telecommunications (DoITT), and the Department of Parks and Recreation (Parks). Our audits evaluate the payments made by such entities as sports franchises and hotels. As shown below, Fiscal Year 2005 audits resulted in collecting actual revenues totaling \$3,651,537 and potential revenues totaling \$256,101. Additional revenue can be collected if all audit recommendations are followed.

<u>Audit Number</u>	<u>Audit Library No.</u>	<u>Agency/Title</u>	<u>Date Issued</u>	<u>Actual Revenue To Date</u>	<u>Remaining Potential Revenue</u>
FM04-118A	7619	DCAS-Hyatt Equities	04/21/05	-0-	\$222,871
FN04-097A	7632	DoITT-CityCable Advertising	05/20/05	-0-	-0-
FN04-125A	7608	Parks-New York Yankees Lease Agreement	12/01/04	\$3,599,575	-0-
MG05-096A	7660	Parks-Hammonds Cove Marina	6/30/05	\$46,314	\$33,230
MH05-075A	7620	Parks-Hudson Beach Café	5/2/05	\$5,648	-0-
MH05-115A	7657	Parks - Pier 70 Café	6/30/05	-0-	-0-
	TOTAL			\$3,651,537	\$256,101

DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES (DCAS)

Audit Report on the Compliance of Hyatt Equities, LLC with Its License Agreement

Audit #FM04-118A

Comptroller's Audit Library #7619

Issued: April 21, 2005

Monetary Effect: Potential Revenue: \$222,871

Introduction

The audit determined whether Hyatt Equities, LLC (Equities) accurately reported the net profits from Grand Hyatt operations, paid all fees due under the lease; maintained proper insurance, and paid all water and sewer charges.

The Empire State Development Corporation (Empire), (previously known as the New York State Urban Development Corporation) and the City of New York—represented by the Department of Citywide Administrative Services (DCAS)—jointly own the land and building at Lexington Avenue and 42nd Street in Manhattan, on which the Grand Hyatt Hotel (formerly the Commodore Hotel) was built.

In May 1978, a 99-year lease commenced whereby the hotel would be developed, maintained, and operated by Regency-Lexington Partners until Equities assumed the lease in 1996. Under the lease agreement, Equities is required to make three types of rent payments to Empire, which acts as a pass-through agent by remitting the payments to DCAS. The first type of payment is the Net Rent, which is an annual payment of \$100. The second type of payment is the Tax Equivalency Fee, which is an annual payment in lieu of real property tax. For calendar year 2002, the period covered by this audit, the fee was \$1,475,000. The third type of payment is the Percentage Rental payment, which is the percentage of various profits as defined in the lease agreement.

Equities operates and maintains the Grand Hyatt Hotel, which consists of more than 1,300 guest rooms and suites, banquet and conference facilities, restaurants, and retail space. During calendar year 2002, Equities reported \$113 million in revenues and \$13.2 million in net profits, and paid rent totaling \$6.5 million.

Results

The audit found that, except for the issues noted below, Equities accurately reported net profits from Grand Hyatt operations and paid the fees due under the lease. In addition, Equities maintained proper insurance coverage and paid the required water and sewer charges.

However, Equities understated its net profits by \$445,743. This resulted in additional fees due of \$222,871. Specifically, Equities misclassified certain tangible assets as repair and maintenance expenses, did not provide supporting documentation for one repair and maintenance transaction, and incorrectly calculated cash sales and deducted an expense for which it was not entitled.

The report recommended that Equities:

- Remit \$222,871 in additional Percentage Rental fees to Empire and the City.

- Ensure that capital expenditures are properly recorded and expended over the useful lives of the assets.
- Maintain appropriate records to support reported revenue and expenses, as required by the lease agreement.
- Cease deducting the allowance for doubtful accounts when calculating the Percentage Rental.

The report also recommended that DCAS should ensure that Equities pay \$222,871 for additional Percentage Rental and comply with the audit's other recommendations.

In their response, Equities officials did not dispute the report's finding concerning repair and maintenance costs. However, they did not agree with the report's calculation of the amount due. Equities officials stated that they will make an adjustment to capitalize the costs of capital improvements and expense them over their useful lives. In addition, Equities officials contend that they are correctly calculating profit and that the provision for doubtful accounts is an includable operating expense.

In contrast, DCAS officials agreed with the audit's findings and recommendations and stated that they would enforce the recommendations in the audit report.

Audit Follow-up

Hyatt reported that it has not changed its position as stated in its response to the audit report.

DCAS reported that it has written several letters to Equities requesting payment for the \$222,871 and that it intends to take action to collect the amount due to the City.

**DEPARTMENT OF INFORMATION TECHNOLOGY AND
TELECOMMUNICATIONS (DOITT)**

Audit Report on the Advertising Revenue Reported by Time Warner Cable of New York City for Its CityCable Advertising Division; January 1, 2000—December 31, 2002

Audit #FN04-097A

Comptroller's Audit Library #7632

Issued: May 20, 2005

Monetary Effect: None

Introduction

This audit determined whether Time Warner Cable of New York City (Time Warner) calculated and reported accurately its gross advertising revenue to the City for its CityCable Advertising Division (CityCable), paid the appropriate franchise fees to the City, and corrected the conditions cited in a prior audit report. Time Warner franchise agreement requires that it pay the City five percent of its gross revenue. With the exception of “national advertising spots carried over the System” and other listed exceptions (i.e., outside advertising agency commissions and bad debts), gross revenue includes all advertising revenue received directly or indirectly by Time Warner. CityCable's main sources of advertising revenue are from “spot sales,” and from “interconnect,” “representative,” “cross-channel,” and “production” revenue. Other advertising revenues may include “Barter Revenue” and bad debt recoveries.

For the period covered by this audit, January 1, 2000, through December 31, 2002, Time Warner reported gross advertising revenues for CityCable totaling \$207.6 million, paying the City \$10.4 million in franchise fees. The City's Department of Information Technology and Telecommunications (DoITT) is responsible for monitoring Time Warner's compliance with the terms of its franchise agreement.

Results

The audit found that Time Warner could not account for 3,194 (11.87 percent) of the 26,902 invoice numbers listed on CityCable's invoice registers and Billing Detail reports for the audit period. CityCable did not provide documentation that established whether these invoice numbers were for canceled transactions or related to revenue received but not reported to the City. Therefore, it could not be determined whether Time Warner accurately reported its gross advertising revenue to the City, and calculated and paid the appropriate fees due. The audit recommended that Time Warner maintain detailed documentation to ensure that all invoice numbers are accounted for, and that DoITT ensure that Time Warner implements the report's recommendation.

Time Warner did, however, correct the conditions cited in the prior audit report (#FN00-098A). In that regard, Time Warner reported and paid franchise fees on NY 1 revenue; ESPN cross-channel advertising revenue; production revenue; bad debt recoveries; and for January 2000, Queens Inner Unity Cable System's (QUICS) advertising revenue distribution. Bad debt write-offs for the audit period were accurate and properly documented, and Time Warner Cable's corporate offices in Stamford, Conn., now administers and books its corporate

MSNBC cross-channel advertising revenue. Therefore, that revenue is no longer reportable to the City.

Time Warner did not agree with the audit’s recommendation that it maintain detailed documentation to ensure that all invoice numbers are accounted for, and stated that documentation of canceled invoice numbers is unnecessary since its CAM Eclipse system is a state-of-the art system meeting standard accounting practices and is used by other cable systems. Time Warner did state that it is currently working with CAM officials to address this issue, but claimed that since CAM is a third-party vendor, there is no assurance that any action will be taken.

DoITT officials responded that they are in discussion with Time Warner Cable senior financial officials to have management from the computer systems revise the software to include all invoice numbers and the status of those numbers.

Audit Follow-up

DoITT reported that it is working with Time Warner Cable to assure that their Compulink and Eclipse computer systems update the invoice numbering and status database, so that appropriate payments are made. Time Warner Cable reported that it reaffirms its position that it has reported all gross advertising revenues to the City. However, Time Warner Cable also stated that it plans to work with its vendor to develop a solution for accounting for all sequential invoice numbers.

DEPARTMENT OF PARKS AND RECREATION (DPR)

Audit Report on the Compliance of the New York Yankees with Their Lease Agreement;
January 1, 2001–December 31, 2002

Audit #FN04-125A

Comptroller's Audit Library #7608

Issued: December 1, 2004

Monetary Effect: Actual Revenue \$3,599,575

Introduction

In 1972, the New York Yankees, Inc., and the City Department of Parks and Recreation (Parks) entered into a 30-year lease agreement for the rental and use of Yankee Stadium. The lease has been extended to December 31, 2005, with five one-year renewal options thereafter to be exercised at the discretion of the Yankees. In March 1973, New York Yankees, Inc., assigned its interest to the New York Yankees Partnership (Yankees). The lease, which is administered by Parks, permits the Yankees exclusive use of Yankee Stadium during the baseball season and permits the Yankees to sell tickets, provide food and souvenir concessions, provide parking for season ticket holders, and provide cable television broadcasts.

This audit assessed the compliance of the Yankees with their City lease agreement. According to the agreement and its amendments, the Yankees are required to pay the City the greater of either an annual minimum rent of \$200,000 or a percentage of revenues from gross admission, concessions, wait service, prepaid parking, and a portion of cable television receipts. The agreement allows the Yankees to deduct payments made to Major League Baseball related to ticket sales and local cable television receipts and all sales taxes, before calculating rent payments to the City. The lease also allows the Yankees to deduct new-stadium-planning costs incurred up to \$5 million each year for five years and 25 percent of property insurance premiums for Yankee Stadium from their rent payments. For the audit period, January 1, 2001, to December 31, 2002, the Yankees reported gross revenues totaling \$384.4 million and paid the City \$9.9 million.

The audit determined whether the Yankees accurately reported gross receipts in accordance with the lease agreement; paid the appropriate fees due the City on time; maintained adequate internal controls over the recording and reporting of gross receipts; accurately deducted and documented allowable new stadium planning costs; and complied with certain other lease requirements (i.e., maintained the required insurance and reimbursed the City for its utility use).

Results

The Yankees generally adhered to the provisions of their lease agreement with the City and had an adequate system of internal controls over their revenue collection and reporting functions. In addition, the Yankees reimbursed Parks for electricity and for water and sewer use during the baseball season; had the required liability insurance that named the City as an additional insured party; and accurately calculated the sales taxes deducted from reported revenue. The Yankees also paid a prior audit assessment of \$367,321.

However, the Yankees underreported their revenue by \$9,070,960 and overstated deductions against revenue by \$34,489,804. Consequently, the Yankees owe the City \$3,599,575 in additional fees.

The audit recommended that the Yankees:

- Pay the City \$3,599,575 in additional fees due.
- Ensure that revenue from cable television, concessions, wait-service, and prepaid parking is accurately reported to the City, and all appropriate fees are paid.
- Ensure that annual paid attendance is accurately reported to the City, and fees are accurately calculated and paid in accordance with the lease agreement.
- Deduct only those payments to Major League Baseball that relate to gross admission receipts and local cable television receipts from their calculation of rent due the City.
- Include only those new-stadium-planning costs incurred within the calendar year as deductions from rent due.

The audit also recommended that Parks ensure that the Yankees pay the additional fees due and comply with the audit's other recommendations.

In their response, the Yankees agreed with \$2,456,592 of the \$3,599,575 audit assessment. However, the Yankees did not provide adequate documentation supporting the contention that the remaining \$1,142,983 is not due to the City.

Audit Follow-up

Parks reported that all of the audit's recommendations have been implemented. On January 18, 2005, Parks received a check for \$3,599,575 as full payment of the audit assessment.

DEPARTMENT OF PARKS AND RECREATION (DPR)

Audit Report on the Compliance of Hammonds Cove Marina, Inc., with Its License Agreement

Audit #MG05-096A

Comptroller's Audit Library #7660

Issued: June 30, 2005

Monetary Effect: Actual Revenue: \$46,314

Potential Revenue: \$33,230

Introduction

This audit determined whether Hammonds Cove Marina, Inc., (Hammonds Cove), complied with its License Agreement with the Department of Parks and Recreation (Parks) by maintaining adequate internal controls over the recording and reporting of gross receipts, properly calculating and paying all required license fees when due, and complying with the other

major terms of its agreement, pertaining to capital improvements, documentation, authorizations, and approvals at Hammonds Cove Marina (the marina).

On April 2, 2003, the City of New York, through Parks, entered into a License Agreement (or agreement) with Hammonds Cove to operate and manage the marina. The agreement is for 15 years, with an option for an additional five years. This licensee, as Locust Point Marina, Inc., had previously operated Locust Point marina at the same site from October 2002 to March 2003 under a temporary agreement with Parks.

From April 2003 to September 2004, the period covered by the audit, Hammonds Cove officials reported gross receipts of \$792,389 and paid license fees to the City totaling \$153,000. This amount included \$102,000 for the license period April 2003 to March 2004 and \$51,000 from April 2004 to September 2004.

Results

Hammonds Cove management violated a number of major provisions in its agreement with the City. Its books and records were inaccurate and incomplete, and it had inadequate internal controls over the financial operations of the marina. There was no segregation of duties and little or no oversight by management to ensure that all gross receipts and fees collected were accounted for and reported to Parks. Also, sales tax of \$26,079 due the City was either not collected or not submitted. Hammonds Cove officials also underreported gross receipts to Parks under the current license agreement as well as the temporary permit in place from October 2002 through March 2003.

Moreover, Hammonds Cove management did not maintain adequate records to substantiate whether they had spent \$200,000 on capital improvements, as required. During fieldwork, we found that Hammonds Cove did not have a reliable Accounts Receivable system and could not easily account for moneys owed for boat storage. Also, Hammonds Cove management did not obtain the required approval from Parks to incorporate the snack bar as a separate entity, subcontract the operation of the bait and tackle shop, and change its rates and fees. Finally, Hammonds Cove management did not submit all required documents to Parks.

As a result, Hammonds Cove owes the City license fees and late charges totaling \$53,465: \$24,681 for the period October 2002 to March 2003 and \$28,784 for the period April 2003 to September 2004.

To address these issues, the report made 36 recommendations: 26 were addressed to Hammonds Cove officials and 10 were addressed to Parks. The most significant recommendations are that Hammonds Cove should:

- Pay the City the additional \$26,157 in license fees and \$2,627 in late charges due.
- Establish and implement internal controls over the financial operations of the marina. In that regard, Hammonds Cove should separate the duties of individuals who record and report accounting transactions from those who collect and deposit cash receipts. Hammonds Cove officials should also closely supervise and monitor the financial operations of the marina, including the collection, recording and reporting of gross receipts.

- Maintain accounting records properly and accurately. This includes ensuring that all gross receipts are properly and accurately recorded; and that all cash receipts collected are recorded and deposited in the marina's bank account.
- Maintain complete and accurate records to support all capital improvement expenditures and accurately report these expenditures to Parks according to the terms of the License Agreement.
- Submit the \$5,066 in sales tax they failed to collect and pay the City, and submit the remaining \$21,013 in sales tax they collected but did not pay the City.
- Pay the City the additional \$17,885 in license fees and \$6,796 in late charges due, related to Locust Point marina.

Recommendations to Parks included the following:

- Issue a Notice to Cure requiring the payment of the additional \$26,157 license fees and \$2,627 in late charges due from Hammonds Cove management.
- Issue a Notice to Cure mandating that Hammonds Cove management establish and implement an adequate system of internal controls over the financial operations of the marina. In that regard, require Hammonds Cove management to separate the duties of individuals that record and report accounting transactions from those that collect and deposit cash receipts.

In their response, Hammonds Cove officials agreed with 15 of the 26 recommendations and disagreed with 11 recommendations that were addressed to Hammonds Cove. Parks officials agreed with eight of the 10 recommendations directed to them and disagreed with two, stating that those two recommendations were no longer applicable.

Audit Follow-up

Parks reported that it has completed a follow-up audit on Hammonds Cove and has determined that 29 recommendations have been implemented, two partially implemented, one in process of implementation, and four not implemented. Parks has decided not to pursue collection of \$7,151 of the \$53,465 in assessed fees owed the City as identified in the audit. Hammonds Cove has begun paying the remaining balance of \$46,314 based on a payment schedule. Hammonds Cove does not have a computerized Accounts Payable program but is currently reviewing systems to determine the best one.

Hammonds Cove continued to disagree with the finding and recommendation that it owes sales tax of \$26,079 to the City. Parks has recommended that Hammonds Cove provide the necessary documentation to support the payment of sales tax. In addition, Parks reported that Hammonds Cove has submitted documentation for at least \$214,000 to substantiate the capital work completed at the marina and as evidence that it does not owe payment for uncompleted work.

DEPARTMENT OF PARKS AND RECREATION (DPR)

Audit Report on the Internal Controls Over Cash Receipts by the Hudson Beach Café and Its Compliance with Its Permit Agreement with the Department of Parks and Recreation

Audit #MH05-075A

Comptroller's Audit Library #7620

Issued: May 2, 2005

Monetary Effect: Actual Revenue: \$5,648

Introduction

The Department of Parks and Recreation (Parks) has approximately 600 concessions throughout the City. Total revenue from all concessions reached \$63 million in Fiscal Year 2004. The concessions fall into two categories: food service and recreational activities. In March 2003, Parks entered into a Permit Agreement (Agreement) with Riverside Beach Restaurant Corporation, doing business as Hudson Beach Café (Café), to operate a portable outdoor café consisting of chairs and tables with umbrellas, food preparation equipment, and bar facilities. The Café is at the Hudson Beach Volleyball Courts in Riverside Park at West 105th Street, and is open for business from April through October.

This audit determined whether the Café had adequate internal controls over cash receipts, properly reported gross receipts, properly calculated the fees due the City, and complied with certain provisions of its Agreement with Parks.

Results

The audit found that the Café has inadequate internal controls over its cash receipts. As a result, the audit estimated that a minimum of \$1,467 for the 2003 season and a minimum of \$4,181 for the 2004 season are due the City. Although the Café complied with some of the provisions of the Agreement, it failed to comply with many other provisions. Specifically, the proprietor routinely discarded such original source documents as tapes of credit-card transactions and closeout tapes from the cash register. Moreover, cash receipts were not deposited regularly, inventory records of food and beverages were not maintained, statements of gross receipts were not forwarded to Parks each month, and cash receipts and purchases from one concession were commingled with cash receipts from a second concession.

The report made seven recommendations to the Café including that the Café should:

- Retain all records of operation, including cash receipt tapes, credit-card batch tapes, guest checks, purchase invoices, etc., for at least six years.
- Deposit all cash collections in a bank account on a regular basis.
- Maintain separate bank accounts for each concession.

The report made an additional four recommendations to Parks, including that Parks should:

- Better monitor the concessionaire overall to ensure that the terms of the permit agreement are followed.

- Consider adding a penalty clause to the Agreement if back-up documentation is destroyed prior to the six year requirement for retention.

Both the Café and Parks agreed to implement all the audit recommendations.

Audit Follow-up

Parks reported that the Hudson Beach Café has taken steps to correct the deficiencies cited in the audit report and comply with all the audit's recommendations.

DEPARTMENT OF PARKS AND RECREATION (DPR)

Audit Report on Pier 70 Café's Internal Controls over Cash Receipts and Its Compliance with Its Department of Parks and Recreation Permit Agreement

Audit #MH05-115A

Comptroller's Audit Library #7657

Issued: June 30, 2005

Monetary Effect: None

Introduction

The Department of Parks and Recreation (Parks) has approximately 600 concessions throughout the City; total revenue from all concessions reached \$63 million in Fiscal Year 2004. These concessions fall into two categories: food service and recreational activities. In May 2004, Parks entered into a Permit Agreement (the Agreement) with Riverside Beach Restaurant Corporation, doing business as Pier 70 Café (the Café), to operate a food service-outdoor café consisting of up to 24 tables, chairs, and umbrellas, and food preparation equipment. The Café is in Riverside Park South between Pier 1 on the Hudson River and the elevated portion of the Henry Hudson Parkway, at West 7 Street, in Manhattan, and was open for business from June through October 2004.

This audit determined whether the Café, had adequate internal controls over cash receipts, properly reported gross receipts, properly calculated the fees due the City, and complied with certain provisions of its Agreement with Parks.

Results

The audit found that the Café had inadequate internal controls over its cash receipts. As a result, the concessionaire may not have properly calculated the total gross receipts and may not have reported the correct amount of gross receipts to the City. Although the concessionaire complied with some of the provisions of the Agreement, it failed to comply with many other provisions. Specifically, the concessionaire failed to keep complete and accurate records; and did not maintain records of daily cash receipts such as sales slips, dated cash register receipts, and bank deposits. Moreover, the concessionaire failed to deposit daily cash receipts in the bank—in fact, making no deposits for four months of the five-month period of the Agreement.

In addition, it failed to maintain adequate inventory controls and deposited cash receipts from the Café in the same bank account as cash receipts from the second concession.

After we issued the preliminary draft report to Parks and to the concessionaire, we were informed by Parks on May 13, 2005, that the Riverside Beach Restaurant will no longer manage this location. Therefore, we eliminated the recommendations section originally incorporated in the preliminary draft report.

AUDIT OF RENTAL CREDITS SUBMITTED BY THE NEW YORK YANKEES

According to the terms of their lease with the City, the New York Yankees are responsible for the care and upkeep of Yankee Stadium and the costs incurred by the Yankees for maintaining the stadium are offset against any rental income due the City from the Yankees. The Comptroller's Office performs audits of labor and material expenses based on the terms of the lease and on the time sheets, invoices, cancelled checks, payroll reports, and union contracts submitted by the Yankees and their maintenance contractors. Thus, every approved dollar spent and accounted for as a rental credit for the maintenance of the stadium results in a dollar-for-dollar decrease in the rent due the City.

In fiscal year 2005, we disallowed \$320,919 in rental credits for insufficient documentation, ineligibility of expenses, and errors in calculations. The Yankees accepted \$320,919 of these disallowances.

Audit No.	Period Covered	Date Issued	Actual Revenue	Potential Revenue	Total
FN05-053A	4th Qtr. 2003	12/15/04	\$ 74,236	\$0	\$ 74,236
FN05-057A	1 st Qtr. 2004	12/15/04	\$ 27,867	\$0	\$ 27,867
FN05-105A	2nd Qtr. 2004	04/05/05	\$117,800	\$0	\$117,800
FN05-122A	3rd Qtr. 2004	06/29/05	\$101,016	\$0	\$101,016
TOTAL			\$320,919	\$0	\$320,919

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