



*The City of New York
Office of the Comptroller
Bureau of Management Audit*

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**Follow-up Audit Report on the
Opportunities for Savings in Administrative
Units through Civilianization in the
New York City Police Department**

MG02-164F

May 31, 2002

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**—SUMMARY OF FINDINGS AND CONCLUSIONS—
—POLICE DEPARTMENT RESPONSE—**

The City is facing a major budget crisis. The February 2002 Preliminary Budget for Fiscal Year 2003 identified a deficit of \$4.7 billion. The Executive Budget, released April 17, increased that estimate to nearly \$5 billion. On May 9, 2002, the New York City Comptroller estimated that the total deficit for Fiscal Year 2003 would be more than \$6 billion. Under these circumstances, all of the City's expenditures must be examined more closely than ever in an effort to help ease the crisis.

As part of its effort to deal with this \$6 billion budget gap, the City is seeking a waiver from the federal government to reduce the required headcount stipulated in the Federal Crime Bill, from 40,710 to 39,110 uniformed officers, a decrease of 1,600. It should be noted that these figures do not reflect the number of uniformed officers in the Police Department on average, but are rather peak figures at moments in time in order to meet funding requirements under the Federal Crime Bill. In fact the Executive Budget submitted on April 17th proposes a figure of 36,878 uniformed officers by the end of Fiscal Year 2003. The Executive Budget includes a footnote indicating that the earlier-mentioned 39,110 figure would only be achieved with the swearing in of a new class of police cadets on July 1, 2002. By comparing the figure of 36,878 officers that the Police Department expects to achieve by June 30, 2003, with the actual headcount of 37,896 officers as of February 28, 2002, the Police Department would realize a reduction of only 1,018 uniformed officers. As all of these figures indicate, the actual uniformed headcount in the Police Department changes from day to day. The actual budget impact of a reduction in the headcount would therefore depend upon the dates in which the uniformed officer headcounts are tabulated.

Implied in the Fiscal Year 2003 Executive Budget is that the entire reduction in uniformed officer headcount would come from officers performing enforcement functions. This implication is derived from the current plan component that would mitigate the enforcement reduction "pain" by incorporating the hiring of 800 civilians. These 800

civilians would then presumably free 800 uniformed officers performing administrative functions so that the net reduction on the enforcement strength would only be 800 uniformed officer positions instead of 1,600. Of course, the budget reduction under this approach is not as dramatic. Instead of realizing savings equal to the cost of 1,600 uniformed officers, the savings are only the salaries of 800 uniformed officers, plus the savings related to the total compensation difference between 800 officers and 800 civilians.

The Executive Budget also includes a Contingency Plan, which eliminates that civilianization component by not permitting the hiring of 800 civilians and by delaying the new police class from July 1, 2002 to January 1, 2003, thereby increasing budget savings. As all of the above indicates, the Police Department's strategy in its efforts at civilianization is directly linked to federal funding, the City's budget process, and to an approach that indicates that any reduction in the overall uniformed headcount would come from the enforcement function. On the one hand, the Police Department shows that it can lower the number of uniformed officers by 1,600, but on the other hand states it can minimize the impact on the enforcement function by civilianizing 800 positions.

We disagree with this approach to civilianization. Our position in this report, as in our previous audit report on this issue, is that the Police Department must adopt a policy recognizing that savings are achievable through civilianization, purely and simply. Regardless of what the uniformed headcount is in reference to requirements under the Federal Crime Bill or the budget process, the most important figure from a crime-fighting perspective is the total number of police officers available to protect the public.

What needs to be recognized is that no matter what the baseline uniformed officer headcount might be, and no matter what portion of that headcount is used for enforcement, additional savings are always available as long as there are uniformed officer positions that are civilianizable. The Police Department's logic in this budget process has been to say, "We will reduce enforcement by 1,600 positions, but if you let us hire 800 civilians we will only have to reduce enforcement by the remaining 800 positions." In contrast, our logic would be: "800 uniformed positions can be civilianized, resulting in savings of \$X. In addition, enforcement will be reduced, if necessary, by Y positions." As will be discussed in more detail below, this audit identifies 831 civilianizable positions (see Table I below), in addition to the 800 positions that the Police Department has already identified. We believe that the budget process should: (1) recognize the savings from the total of 1,631 positions; (2) look at other administrative units where reductions are possible (see Table II at the end of this summary); and (3) reduce enforcement strength as a last resort and if necessary. Law enforcement has reduced the crime rate in this City and improved its quality of life in the last few years. If budget cuts are necessary in the Police Department, enforcement cuts should be the last, not the first cuts, made.

In the above context, the New York City Comptroller decided to revisit an issue that was covered in an audit a few years ago--the opportunity for cost savings by civilianizing many of the non-enforcement positions held by uniformed officers in the New York City Police Department. The Comptroller's Office issued an audit report on February 1, 1999 entitled *Audit Report on the Opportunities for Savings through Civilianization in the New*

York City Police Department, which recommended that the Police Department civilianize 1,257 positions--849 in administrative units and 408 in the precincts. We estimated at that time that a total of \$36.2 million in annual cost savings could be realized by civilianizing these positions--\$24.4 million in the administrative units and \$11.8 million in precincts. The City's current budget crisis convinced us that a follow-up review of the Police Department's implementation efforts regarding our earlier recommendations would be a valuable and timely effort.

As we began our follow-up review in February 2002, the Police Department informed us that most of the 500 positions that the Department had civilianized since our previous audit report had been in the precincts and other enforcement commands, rather than in its administrative units. In addition, the Police Department informed us that all of the additional 800 positions that it now plans to civilianize in Fiscal Year 2003 are also located in the Department's precincts and enforcement units. None of the civilianizing would occur in the Department's administrative units.

As a result, we decided to review the cost implications of the Department having generally decided not to implement our earlier recommendation that 849 positions in 34 administrative units be civilianized. We reviewed the Payroll Management System as of February 14, 2002 in relation to the 34 administrative units analyzed during the previous audit. We compared the current staffing levels of uniformed officers and civilian personnel in these units, with the staffing levels and numbers of civilianizable positions identified during our earlier February 1, 1999 audit report. Based on current salary information in the Payroll Management System and the Fiscal Year 2003 Executive Budget, and fringe benefit information obtained from the Mayor's Office of Management and Budget, we estimated the cost savings that the Police Department could achieve through an expanded civilianization effort. We recognize that functions may have changed to some extent in the 34 administrative units since the previous audit, but we nonetheless believe that our staffing level comparisons for these units can provide valuable insights into the further potential for cost savings through increased civilianization efforts by the Police Department.

In 26 of the 34 units we reviewed, we concluded there were many officer positions that can still be civilianized, and we now estimate that the Police Department could save over \$15.2 million annually by employing civilians in 831 non-enforcement positions filled by uniformed officers as of February 14, 2002. In Table I below, we show the number of positions we currently conclude can now be civilianized in these 26 units and the associated cost savings.

Neither the previous audit nor this follow-up should be interpreted to mean that these 26 units are the only administrative units in the Police Department where civilianization is possible. Indeed, we still believe that the Police Department, as we recommended in the previous audit, should review all of its administrative (and enforcement) units to identify additional positions that can be civilianized.

Recommendations

1. The Police Department should review and civilianize the 831 positions identified in this report that are non-enforcement in nature and held by uniformed officers in administrative units.
2. The Police Department should conduct a comprehensive review of all of its administrative (and enforcement) units to identify additional civilianizable positions that would generate cost savings.

Table I**Cost Savings for 26 Administrative Units
in Which We Identified Civilianizable Positions**

Administrative Unit	Total Number of Uniformed Officers	Number of Positions Identified for Civilianization	Cost Savings That Could Be Realized
Administrative Services Division (Central Office)	21	20	\$311,380
Applicant Processing Division	202	87	\$1,916,436
Building Maintenance Section	47	41	\$408,151
Equipment Section	7	6	\$154,486
Management Information Systems Division	122	121	\$1,535,123
Fleet Services Division	99	76	\$1,106,976
Quartermaster Section	32	23	\$480,064
Audit and Accounts Section	1	1	\$ 18,230
Barrier Section	15	15	\$348,556
Central Records Division	2	2	\$ 34,782
Criminal Records Section	4	4	\$ 146,900
Payroll Section	3	3	\$ 48,738
Pension Section	39	37	\$ 830,053
Quality Assurance Division	64	6	\$ 154,326
Stolen Property Inquiry Section	1	1	\$ 41,930
Harbor Unit	187	17	\$ 486,183
Highway District Office	72	27	\$ 627,453
License Division	25	16	\$ 405,008
Medical Division	183	133	\$ 2,452,484
Supervising Chief Surgeon's Office	3	2	\$ 55,147
Office of Management Analysis & Planning	80	30	\$ 377,010
Patrol Service Bureau – Resource Management Section	12	3	\$47,676
Personnel Orders Section	16	5	\$ 75,290
Police Academy	390	14	\$219,632
Property Clerk Division	209	132	\$2,847,636
Leave and Integrity Management Section	9	9	\$123,228
Total	1,845	831	\$15,252,878

During the course of this follow-up audit, we also noted a staffing increase since our earlier audit in 20 of the 34 administrative units. As shown in Table II below, these 20 units gained an additional 521 positions during this period.

Recommendation

3. The Police Department should review these 20 administrative units to determine if the reassignment of some of the uniformed and civilian staff assigned to these units would be appropriate.

Table II

Schedule of 20 Units Where Total Staffing Levels Increased
Between September 1996 and February 2002

ADMINISTRATIVE UNIT	Total Staffing Levels as of Sept. 1996	Total Staffing Levels as of Feb. 2002	Increase in Total Staffing Level
Administrative Services Division	19	56	37
Building Maintenance Section	176	232	56
Management Information System Division	306	337	31
Fleet Services Division	414	439	25
Quartermaster Section	57	61	4
Audit and Accounts Section	23	25	2
Barrier Section	19	21	2
Criminal Records Section	30	33	3
Quality Assurance Division	58	68	10
Aviation Unit	54	55	1
Communication Division	1277	1493	216
Harbor Unit	181	190	9
Highway District	56	75	19
Medical Division	287	303	16
Supervising Chief Surgeon's Office	4	5	1
Office of Management Analysis & Planning	80	122	42
Patrol Services Bureau-Resource Management Section	22	23	1
Personnel Order Section	43	46	3
Leave and Integrity Section	12	14	2
Property Clerk Division	264	305	41
Totals	3382	3903	521

Police Department Response

The matters covered in this report were discussed with Police Department officials during and at the conclusion of this audit. A preliminary draft report was sent to Police Department officials on May 2, 2002 and was discussed at an exit conference held on May 9, 2002. On May 13, 2002, we submitted a draft report to Police Department officials with a request for comments. We received a written response from the Police Department on May 24, 2002.

In its response, the Police Department acknowledged the importance of civilianization, but stated that it has a process in place to identify positions that can be civilianized. The Department also agreed with the “spirit” of the audit, but raised questions about the report’s methodology and conclusions. The Department stated that “civilianization is at the forefront of Police Commissioner Raymond W. Kelly’s agenda. The Police Commissioner has, in fact, already identified 800 positions that can be civilianized.” The Police Department also stated that “the Department is engaged in ongoing review of the civilianization process. While the Department agrees in spirit with the Comptroller’s audit, there are some concerns that need to be addressed. Our response includes comments concerning the audit’s methodology, findings, and recommendations.” The Department further stated that “the audit draft report is the result of a follow-up to a prior audit on the same subject. ... Unfortunately this audit builds on the previous report and suffers from many of the same shortcomings. Consequently, the Department must question some of the audit’s findings.”

The Police Department “acknowledges that there are numerous positions within administrative units that are suitable for civilianization. The Department’s Office of Civilianization is reviewing position task statements from its most recent survey of administrative units in order to enhance the civilianization process. In addition, the Police Commissioner has identified 800 positions [in enforcement units] for immediate civilianization.”

It is noteworthy that the Police Department’s response continues to emphasize the Department’s plans to civilianize 800 positions in the enforcement units. These plans are commendable. However, while the Police Department recognizes that there are also civilianizable positions in the administrative units, in its response to this audit the Department did not provide us with any figures on how many civilianizable positions it identified in these units or with any specific plans to civilianize these positions.

The Police Department raised certain concerns about the methodology we used for this report. Its first objection is that we did not review the function of each individual position in each of the 34 administrative units we analyzed. It stated that since we “did not examine the duties being performed by the incumbents of the positions ... [we] could not know, with precision, if a position was civilianizable or not.” However, we believe that while functions may have changed in the 34 units to some extent since our 1999 report, an overview-type analysis (that does not review every administrative position in the Department) of the current uniformed and civilian staffing levels in these units can provide

valuable insights into the potential for cost savings through increased civilianization efforts. Our objective was not to identify “with precision” exactly how many positions in these units can be civilianized, but rather to determine the likelihood that there are still a substantial number of positions in the Police Department’s administrative units that the Department’s current civilianization plans are not addressing. We note, as stated earlier, that the Department critiqued our methodology for deriving the 831 positions figure, but did not offer its own figure, despite claims that it is involved in an “ongoing review of the civilianization process.”

The Department’s second objection is that we based our current analysis (as we did in our last audit) on a 1990 Police Department report issued by then Commissioner Lee Brown and entitled *Staffing Needs of the New York City Police Department* (Staffing Needs Report). That report, which concluded that many of the officer positions in these 34 administrative units should be civilianized, served as the cornerstone for our previous audit and this follow-up audit. The Police Department stated that new crime reduction strategies have changed the functions of these units, thereby making it inappropriate to rely on the earlier Staffing Needs Report. However, most of the administrative units we reviewed are not likely to have changed dramatically over time. In fact, 33 of these 34 units still exist. Further, even as police strategies changed, it is unlikely that there would have been substantial changes in the functions of such units as the Fleet Services Division, the Building Maintenance Section, the Equipment Section, the Audit and Accounts Section, the Barrier Section, the Property Clerk Division, and many, if not most, of the other administrative units we reviewed.

The Department’s third objection to this report is our use of the City’s Payroll Management System rather than internal personnel rosters to conduct our review. It stated that the information in the Payroll Management System should have been verified against Police Department rosters. However, the Police Department does not clearly explain why rosters should be more reliable than the Payroll Management System.

The Police Department had previously provided us with personnel rosters for seven of the 34 administrative units. To evaluate the validity of the Department’s objection, we compared the results of our review of these units in the Payroll Management System with these rosters. Although the Police Department prepared these rosters in April of 2002, and we reviewed Payroll Management System information as of February 14, 2002, for four of the seven units the numbers of uniformed officers were exactly the same, and for one unit the number of officers only decreased slightly from 122 officers in the Payroll Management System in February to 120 officers on the roster in April.

For the other two units, we reviewed Payroll Management System data as of the April dates of these units’ rosters. According to the Payroll Management System, the numbers of officers changed slightly in these units between February and April 2002 (decreasing from 202 to 197 officers in one unit, and increasing from 21 to 23 officers in the other unit). However, the April personnel rosters for these units only identified 150 officers in the first unit (a disparity of 47 positions) and nine officers in the second unit (a disparity of 14 positions). The Police Department states that Payroll Management System data on a

unit will include officers “temporarily assigned” to the unit, but implies that the personnel roster for a unit would not include such officers. However, the Department does not go further in explaining the disparity and does not, for example, state the length of time an officer might be temporarily assigned to a unit. In addition, proper internal controls would suggest that unit information in the Payroll Management System should correspond to unit information on personnel rosters.

As part of this Payroll Management System related objection, the Police Department argued that the size of units is subject to change. For example, the Police Department stated that “the Payroll Management System indicates that there are 72 uniformed employees assigned to this unit; however, the unit has only 21. ... The PMS number included employees who are only temporarily assigned to the Highway District Office for training pending reassignment to a sub-unit.” Our review of the Payroll Management System as of May 28, 2002 showed 53 uniformed officers assigned to this unit (down only 19 from the 72 uniformed officers in this unit as of February 14, 2002). However, even when officers temporarily or permanently assigned to an administrative unit are transferred, one cannot assume that they necessarily return to an enforcement unit. Those officers already engaged in administrative or support work are just as likely, if not more likely, to be reassigned to a related administrative or support function in another unit or sub-unit.

The Police Department’s fourth objection is that some of the officers assigned to these units were limited capacity or restricted duty officers (i.e., officers who are medically incapable of performing full enforcement duties) and therefore held positions that were not civilianizable. The issue of officers being assigned to limited capacity, restricted duty, or modified assignment was addressed in our previous audit. While we accepted the Police Department’s argument that the positions held by officers placed on modified assignment (i.e., officers who are being investigated for alleged improprieties) were not civilianizable, we did not accept the argument that the positions held by limited capacity or restricted duty officers were not civilianizable. The previous audit identified several limited enforcement functions to which limited capacity and restricted duty officers could be assigned. These included such positions as desk officer, assistant desk officer, arrest processing officer, and operations coordinator. Most of the work associated with these positions is located within precinct offices and does not involve outside patrol duties.

In its response, the Police Department also notes that while it civilianized over 3,000 positions from the 1990s to the present, its high civilian turnover rate counteracted these civilianization efforts. This statement reflects one of our concerns about the Department’s general philosophy regarding civilianization. For any civilianization effort to be successful, the Department must take the necessary steps to replace departing civilians with other qualified civilians, rather than revert to a preceding situation and return these positions back to uniformed officers for extended periods of time. The Department must also take steps to reduce civilian turnover as much as possible.

In response to our recommendation that the Police Department review those 20 administrative units that we identified as having experienced an increase in staff since the previous audit, the Police Department stated that it reviewed the staffing levels in some of

these units, and provided explanations for four units with relatively large staff increases. We commend this review and suggest that it be extended to all of the Department's administrative units that experienced an increase in staffing. Through enhanced civilianization and efficiency efforts, the Police Department will be better positioned to maintain the quality of its police services while contributing much needed savings for the City's budget.

The full text of the Police Department's comments is included as an Addendum to this report.

**OFFICE OF THE COMPTROLLER
NEW YORK CITY**

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INTRODUCTION

Background

The New York City Police Department's mission is to protect the lives of New York's residents and visitors by enforcing the City's laws, by pursuing law violators, and by deterring crime. The Department also responds to emergencies and disasters; maintains order at public events and demonstrations; intervenes in family disputes; refers people in distress to appropriate social service agencies; and instructs the public in effective crime prevention.

To accomplish these missions, the Police Department assigns uniformed personnel to patrol or enforcement functions, or to other operational duties requiring the special skills of trained uniformed officers. The patrol functions include the Patrol Services, Housing, Transit, Internal Affairs, and Organized Crime Control Bureaus. Enforcement units consist of radio patrol car units, foot patrol units, specialized crime-fighting units, and miscellaneous enforcement units.

Non-enforcement units perform administrative functions (e.g., planning, budgeting and public relations) usually found in large organizations, as well as other functions (e.g., fingerprinting, guarding impounded property, and distributing police barriers used for crowd control) specific to police departments.

In October 1990 the Police Department issued a report entitled *Staffing Needs of the New York City Police Department* (Staffing Needs Report), which was the result of a comprehensive study of the entire Department's staffing. The report stated that the Department needed to increase its uniformed officer headcount by 9,603, but that 1,626 of the positions could be obtained through civilianization.

On February 1, 1999, the New York City Comptroller's Office issued an audit report entitled *Audit Report on the Opportunities for Savings through Civilianization in the New York City Police Department* (MH96-154A), which recommended that the Police Department civilianize 1,257 positions—408 in the precincts and 849 in the 34 administrative units we studied. Since the audit, the Police Department claims that it has civilianized 500 positions, mostly in the precincts or other enforcement units. Only 66 of the 500 civilianized positions were located in the 34 administrative units we studied. Early this year, the Police Department stated that it planned to civilianize an additional 800 positions. On April 19, 2002, the Department announced at a City Council hearing that all of these positions would be located in the precincts or other enforcement units. Deputy Chief Thomas P. Sweeney testified that

“As recently as two months ago, our Department conducted a survey to determine how many civilian personnel would be needed to offset the loss of uniformed personnel in light of our headcount reduction. We arrived at the number 800 after careful examination of those positions identified by the survey. We looked at what would give the best, strongest, most immediate

impact on the Department's crime fighting effort. To that end, we analyzed the utilization of uniformed resources in patrol commands. When I speak of patrol commands I refer to precincts, housing police service areas, transit districts and the Traffic Control Division."

As a consequence, the Comptroller's Office decided to focus this follow-up report on the 34 administrative units that were previously studied and that are not being included in the Police Department's current civilianization effort.

Objectives

The objectives of this follow-up audit were (1) to determine how many non-enforcement positions within the previously studied 34 administrative units were still staffed by uniformed officers; and (2) to calculate the annual savings that the Police Department could achieve by civilianizing these positions.

Scope and Methodology

In the previous audit, we obtained information about the staffing in each of the seven administrative units to which the Police Department provided access. We reviewed rosters of the uniformed officers and civilians within each unit, job descriptions for the civilian positions filled by uniformed officers, and "Civilianization Audit Task Lists" that identified the specific tasks given to the officers assigned to these positions.

In order to determine whether a position in an administrative unit could be civilianized, the previous audit considered the following four questions:

- Does the position involve law enforcement duties, including the power of arrest and the use of force?
- Does the position require the special skills of a trained uniformed officer with police experience?
- Does the position require a uniformed officer because of a statute or regulation?
- Does the position require a uniformed officer because a civilian union contract precludes a civilian from working in that capacity or for those designated hours?

The previous audit considered a position civilianizable if the answer to all four questions was "no".

To determine whether the Police Department could derive cost savings by employing a civilian in a non-enforcement position filled by an officer in those seven units, we calculated the difference between the uniformed officer's current salary and fringe

benefit cost and the average salary and fringe benefit cost of a civilian qualified to perform comparable job duties. If we determined that the Police Department could derive cost savings by assigning a civilian employee to a non-enforcement position, we concluded that the position should be civilianized. We identified 309 positions that should be civilianized in those seven units.

With regard to the remaining 27 administrative units to which the Police Department did not grant access, we compared the staffing patterns in those units at that time with the civilianization recommendations on those units presented in other reports, most notably the October 1990 Staffing Needs Report prepared by the Police Department itself. We conducted a similar cost savings analysis for those units and identified an additional 540 positions that could be civilianized there.

In this follow-up audit, we reviewed the Payroll Management System as of February 14, 2002 in relation to these 34 administrative units. We compared the current staffing levels of uniformed officers and civilian personnel in these units with the September 1996 staffing levels, and with the numbers of civilianizable positions we identified in these units in our earlier February 1, 1999 audit report. We estimated the cost savings that the Police Department could achieve through an expanded civilianization effort by calculating the difference between the uniformed officers' current salary and fringe benefit cost and the average salary and fringe benefit cost of civilians qualified to perform comparable job duties. We obtained salary information from the Payment Management System and the Fiscal Year 2003 Executive Budget, and fringe benefit rate information from the Mayor's Office of Management and Budget. Although functions may have changed in the 34 administrative units to some extent since our 1999 report, we believe that our staffing level comparisons for these units can provide valuable insights into the potential for cost savings through increased civilianization efforts.

This audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) and included tests of records and other auditing procedures considered necessary. This audit was performed in accordance with the City Comptroller's audit responsibilities as set forth in Chapter 5, § 93, of the New York City Charter.

RESULTS OF THIS FOLLOW-UP AUDIT

Our previous audit found that the Police Department could save \$36.2 million annually by employing civilians in 1,257 non-enforcement positions filled by uniformed officers as of September 1996. The following is a breakdown of the number of positions the previous audit concluded should be civilianized and the associated cost savings:

- A. 309 positions should be civilianized in the seven administrative units that the Police Department permitted us to review directly, for an annual cost savings of \$8.6 million.
- B. 540 positions should be civilianized in the 27 administrative units that the Police Department did not allow us review directly, for an annual cost savings of \$15.8 million.
- C. 408 positions should be civilianized in the Department's 76 precincts, for an annual cost savings of \$11.8 million.

The previous audit's findings for the seven administrative units were based on job descriptions, assignment schedules, and various other personnel and payroll records, as well as on interviews conducted with executive management officials and commanding officers at these units.

The previous audit's findings for the 27 administrative units where we could not examine records or interview officials were based primarily on the Police Department's own Staffing Needs Report issued in October 1990.

The previous audit's findings for the 76 precincts were based on our review of records and interviews at four precincts and our projection of the results.

Since the previous audit report was issued, the Police Department claims that it civilianized 500 positions through the federal COPS MORE grant program, mostly in precincts or in other enforcement units. In reviewing the Police Department's list of these 500 positions, we determined that only 66 of the 500 civilianized positions were located in the 34 administrative units we studied. Early this year, the Police Department stated that it planned to civilianize an additional 800 positions. On April 19, 2002, the Department announced that all of these positions would be located in the precincts or in other enforcement units. Since the Police Department claims that it has made important civilianization efforts in the enforcement units, and plans to do more in this regard, we believe that it is addressing the recommendations in our previous audit on the need to civilianize at least 408 non-enforcement positions in the enforcement units. As a consequence, we decided to focus this follow-up audit on the 34 administrative units that we previously studied. In this follow-up audit, we reviewed the cost implications of the Police Department civilianizing only 66 positions in the 34 administrative units (per its COPS MORE list) and of the Department having no plans to civilianize administrative units further. Our previous audit concluded that 849 positions in the 34 administrative units should be civilianized, for an annual cost savings of \$24.4 million.

This follow-up audit concluded, through a review of the Payroll Management System, that five of the 34 units fully implemented the recommendations in the previous audit by civilianizing a total of 76 positions. The 76 positions were in the Communications Division (57 positions), the Photo Lab (12 positions), the Special Operations Division Office (four positions), the Patrol Services Bureaus' Investigation and Evaluation Section (two positions), and the Quality Control Section (one position). Six other units partially implemented the recommendations by civilianizing a total of 132 positions. The 132 positions were in the Police Academy (120 positions), Equipment Section (three positions), the Department Advocate's Office (three positions), the Patrol Services Bureau's Resource Management Section (three positions), the Audit and Accounts Section (two positions), and the Criminal Records Section (one position).

In addition to the five units that fully implemented our civilianization recommendation, there were two units (the Aviation Unit and the Department Advocate's Office) for which we concluded that there would be either no or minimal savings that would result from further civilianization efforts at this time, and one unit that was disbanded (the Organized Crime Division's Administrative/Personnel Section). In the remaining 26 of the 34 units, this follow-up audit found that the Police Department could save \$15.2 million annually by employing civilians in 831 non-enforcement positions filled by uniformed officers as of February 14, 2002. The following is a breakdown of the number of positions we currently conclude can now be civilianized and the associated cost savings:

- A. 374 positions can be civilianized in the seven administrative units that the Police Department permitted us to review directly during our earlier audit, for an annual cost savings of \$5.9 million.
- B. 457 positions can be civilianized in the 27 administrative units that the Police Department did not allow us review directly during our earlier audit, for an annual cost savings of \$9.3 million.

It is important to note that the previous audit and this follow-up audit reviewed 34 administrative units identified in the Police Department's 1990 Staffing Needs Report as units that should be totally or partially civilianized. Neither the previous audit nor this follow-up audit should be interpreted to mean that these units are the only administrative units in the Police Department where civilianization is possible. Indeed, we still believe that the Police Department, as we recommended in the previous audit, should review all of its administrative (and enforcement) units to identify additional positions that can be civilianized.

Previous Finding: The Police Department could save \$8.6 million annually by civilianizing 309 positions in the seven administrative units where we conducted on-location reviews.

In the previous audit, there were, as of September 1996, 472 uniformed officers assigned to non-enforcement duties in the seven administrative units that the Police Department allowed us to review directly. After reviewing these positions, the previous audit initially concluded that 350 of the 472 positions in these seven administrative units should be civilianized. However, 41 of these positions, which accounted for \$1.2 million of the cost savings, were staffed by officers on Modified Assignment.¹ The previous audit accepted the Police Department's argument that those officers placed on Modified Assignment are not available even for limited enforcement duty (see section entitled "The Issue of Uniformed Officers Whose Status Is Restricted Duty, Limited Capacity, or Modified Assignment" on page 62). Therefore, the previous audit concluded that 309 positions in these seven administrative units should be civilianized for an annual savings of \$8.6 million.

In this follow-up audit, we concluded that the Police Department could save \$5.9 million annually by employing civilians in these seven units in 374 non-enforcement positions filled by uniformed officers as of February 14, 2002, as shown in Table III.

¹Officers are placed in Modified Assignment because they have allegedly been involved in improprieties either of a civil or criminal nature.

Table III

Cost Savings in the Seven Administrative Units
Where the Police Department Allowed
On-Location Reviews during Previous Audit

Administrative Units Reviewed	Total Number of Positions Currently Filled by Uniformed Officers	Number of Uniformed Positions That Could be Civilianized	Annual Wages & Fringe Benefits of the Positions That Could be Civilianized	Cost Savings
Administrative Services Division (Central Office)	21	20	\$ 1,473,153	\$ 311,380
Applicant Processing Division	202	87	\$ 5,492,745	\$1,916,436
Building Maintenance Section	47	41	\$ 2,774,063	\$ 408,151
Equipment Section	7	6	\$ 415,582	\$ 154,486
Management Information Systems Division	122	121	\$ 8,530,600	\$ 1,535,123
Fleet Services Division	99	76	\$ 5,291,203	\$ 1,106,976
Quartermaster Section	32	23	\$ 1,579,370	\$ 480,064
Totals:	530	374	\$25,556,716	\$ 5,912,616

The next sections of this report present the findings and recommendations of the previous audit for each of the seven administrative units and the current status of these recommendations. For each unit in which the previous audit recommended that the Police Department civilianize positions, the Police Department provided the following response:

“We agree that there are a significant number of positions throughout the Department that can be civilianized; however, we disagree with the specific number and placement identified by the audit. Civilianization will be based upon the PD’s own position survey. We are applying for a Crime Bill grant to civilianize 500 positions.”

Administrative Services Division (Central Office)

The Administrative Services Division (Central Office) administers the agency's capital construction program; oversees the design and construction of new facilities; and coordinates the acquisition and leasing of real estate.

The previous audit concluded that all 14 uniformed officer positions within the Division could be civilianized because: none of the functions of the Administrative Services Division (Central Office) -- administering capital projects, facility maintenance, and purchasing of supplies and equipment -- involved law enforcement; none required the special skills of a trained uniformed officer; there were no statutes or regulations requiring that a uniformed officer staff these positions; and, there were no union work rules precluding civilian employees from being assigned to these positions.

When we compared the average salaries and fringe benefits of these 14 uniformed officers with those of civilians with comparable positions, we concluded that the Police Department should civilianize all 14 positions.

However, seven of these 14 positions were staffed by officers on Modified Assignment. Therefore, the previous audit concluded that the Police Department should civilianize seven of the 14 positions in the Administrative Services Division (Central Office), for an annual cost savings of \$181,003.

Our position regarding the staffing of the Administrative Services Division was supported by an earlier Police Department administration. The 1990 Staffing Needs Report concluded that "[an] analysis of the need for uniformed personnel assigned to the ASD Office . . . indicates that the command should be fully civilianized."

Previous Recommendation: The Police Department should civilianize seven positions in the Administrative Services Division (Central Office).

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 21 uniformed officers (up seven from 1996) and 35 civilian employees (up 30 from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, and the fact that only one of the 21 officers' salaries and benefits was lower than those of civilians in the unit in a comparable position, we determined that 20 officer positions can now be civilianized. In comparing the average salaries and fringe benefits of the uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$311,380 annually by civilianizing 20 of the 21 positions in the Administrative Services Division (Central Office), as shown in Table IV.

Table IV

**Cost Savings from Civilianizing 20 Positions
in the Administrative Services Division**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
10	Police Officer	\$59,013	\$590,131	Average salaries and fringe benefits of 15 comparable civil service titles (e.g., City Laborer, Stationary Engineer, Police Administrative Aide (PAA))	\$52,387	\$523,870	\$66,261
5	Sergeant	\$78,579	\$392,896	Average salaries and fringe benefits of two comparable civil service titles (Supervisor of Building Custodians, Management Auditor)	\$56,057	\$280,285	\$112,611
1	Sergeant Detective	\$83,996	\$83,996	Average salary and fringe benefits of one comparable civil service title (Assistant Architect)	\$55,831	\$55,831	\$28,165
1	Detective	\$80,174	\$80,174	Average salary and fringe benefits of one comparable civil service title (Assistant Architect)	\$55,831	\$55,831	\$24,343
2	Lieutenants	\$99,313	\$198,626	Average salary and fringe benefits of one comparable civil service title (Associate Project Manager)	\$69,386	\$138,772	\$59,854
1	Deputy Inspector	\$127,330	\$127,330	Average salary and fringe benefits of one comparable civil service title (Administrative Project Manager)	\$107,184	\$107,184	\$20,146
20			\$1,473,153			\$1,161,773	\$311,380

Applicant Processing Division

The Applicant Processing Division conducts pre-employment investigations of all candidates for uniformed police and civilian positions by screening and testing candidates and conducting background investigations. This Division also schedules medical and psychological examinations and ensures that job candidates meet the Department's qualifications for appointment.

The previous audit concluded that 95 of the 214 uniformed officer positions within the Division could be civilianized, for an annual cost savings of \$2,978,970.

This conclusion was supported by the Staffing Needs Report, which concluded that in the Applicant Processing Division: "Approximately half of the current uniformed staff (153 officers) will be civilianized requiring the hiring of 76 civilian investigators and the reassigning of an equal number of police officers."

Previous Recommendation: The Police Department should civilianize 95 positions in the Applicant Processing Division.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 202 uniformed officers (a six percent reduction from 1996) and 110 civilian employees (down 17 from 1996) in the unit. Based on the analysis of the previous audit and the Police Department’s 1990 Staffing Needs Report, both of which stated, as noted above, that a portion of the officer positions in the unit should be civilianized, we determined that 89 officer positions (a six percent reduction from our previous audit’s recommendation of 95 officer positions) could be civilianized. However, since two of the officers in the unit were on Modified Assignment, we conclude that 87 positions can now be civilianized in the unit. In comparing average salaries and fringe benefits of the uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$1,916,436 annually by civilianizing 87 of the 202 positions in the Applicant Processing Division, as shown in Table V.

Table V

**Cost Savings from Civilianizing 87 Positions
in the Applicant Processing Division**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
89	Police Officer	\$63,135	\$5,619,015	Average salaries and fringe benefits of 10 comparable civil service titles (e.g., Investigator, Senior PAA, PAA)	\$41,107	\$3,658,523	\$1,960,492
(2)			(\$126,270)	Modified Assignment Adjustment		(\$82,214)	(\$44,056)
87			\$5,492,745			\$3,576,309	\$1,916,436

Building Maintenance Section

The Building Maintenance Section maintains and repairs Police Department facilities, and monitors on-going construction and renovation projects.

The previous audit initially concluded that all 42 uniformed officer positions within the Section could be filled by civilians. However, after comparing the cost of these officers with the cost of qualified civilians, the previous audit found that there would be no cost

savings derived from replacing two of the 42 police officers with civilian personnel. In addition, seven of the remaining 40 positions were staffed by officers on Modified Assignment. Therefore, the previous audit concluded that the Police Department should civilianize 33 of the 42 positions in the Building Maintenance Section, for an annual cost savings of \$545,812.

The previous audit's conclusions regarding the civilianization of the Building Maintenance Section were supported by the Staffing Needs Report, which concluded that all positions in the Building Maintenance Section could be civilianized.

Previous Recommendation: The Police Department should civilianize 33 positions in the Building Maintenance Section.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 47 uniformed officers (up five from 1996) and 185 civilian employees (up 51 from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, and the fact that two of the 47 officers' salaries and benefits were lower than those of civilians in the unit in comparable positions, we determined that 45 officer positions could be civilianized. However, since four of the officers in the unit were on Modified Assignment, we conclude that 41 positions can now be civilianized in the unit. In comparing average salaries and fringe benefits of the uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$408,151 annually by civilianizing 41 of the 47 positions in the Building Maintenance Section, as shown in Table VI.

Table VI

Cost Savings from Civilianizing 41 Positions
in the Building Maintenance Section

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
35	Police Officer	\$62,626	\$2,191,910	Average salaries and fringe benefits of 40 comparable civil service titles (e.g., Maintenance Worker, Electrician, Plumber)	\$56,237	\$1,968,295	\$223,615
3	Sergeants	\$80,019	\$240,057	Average salaries and fringe benefits of three comparable civil service titles (Associate Project Manager, Senior Stationary Engineer, Supervisor)	\$66,877	\$200,631	\$39,426
3	Detective	\$70,236	\$210,708	Average salary and fringe benefits of one comparable civil service title (Maintenance Worker)	\$42,914	\$128,742	\$81,966
4	Lieutenants	\$95,473	\$381,892	Average salaries and fringe benefits of three comparable civil service titles (Supervisor of Building Maintenance, Administrative Manager, Management Auditor)	\$73,298	\$293,192	\$88,700
45			\$3,024,567			\$2,590,860	\$433,707
(4)			(\$250,504)	Modified Assignment Adjustment		(\$224,948)	(\$25,556)
41			\$2,774,063			\$2,365,912	\$408,151

Equipment Section

The Equipment Section provides police officers with equipment and uniforms at reasonable prices. The Equipment Section purchases uniforms, firearms, and insignia from private vendors and sells them to members of the New York City Police and Correction Departments and to other federal, state, and local law enforcement agencies.

The previous audit concluded that all 13 uniformed officer positions within the Equipment Section could be civilianized. However, four of these 13 positions were staffed by officers on Modified Assignment. Therefore, the previous audit concluded that the Police Department should employ civilians in nine of the 13 positions in the Equipment Section, for an annual cost savings of \$239,536.

The previous audit's conclusions were supported by the 1990 Staffing Needs Report, which stated that all positions filled by uniformed officers (three, at that time) in the Equipment Section should be civilianized.

Previous Recommendation: The Police Department should civilianize nine positions in the Equipment Section.

Current Status: PARTIALLY IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were seven uniformed officers (down six from 1996) and 10 civilian employees (up three from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, and the fact that one of the seven officers' salaries and benefits was lower than those of civilians in the unit in comparable positions, we determined that six officer positions can now be civilianized. In comparing average salaries and fringe benefits of the uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$154,486 annually by civilianizing six of the seven officer positions in the Equipment Section, as shown in Table VII.

Table VII

**Cost Savings from Civilianizing Six Positions
in the Equipment Section**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
4	Police Officer	\$63,886	\$255,544	Average salaries and fringe benefits of five comparable civil service titles (e.g., PAA, Bookkeeper, Stock Worker)	\$36,428	\$145,712	\$109,832
2	Sergeants	\$80,019	\$160,038	Average salaries and fringe benefits of two comparable civil service titles (Management Auditor, Principal Administrative Associate)	\$57,692	\$115,384	\$ 44,654
6			\$415,582			\$261,096	\$154,486

Management Information Systems Division

The Management Information Systems Division (MISD) facilitates the gathering, dissemination, and use of timely, accurate information for the entire Police Department. MISD also acquires, installs, secures, and maintains all computer systems within the Department.

The previous audit initially concluded that all 87 uniformed officer positions should be civilianized. However, after comparing the salary and fringe benefit costs of these officers with those of civilians in comparable positions, the previous audit concluded that there would have been no cost savings if one of the 87 officers were replaced by a civilian employee. In addition, three of the remaining 86 positions were staffed by officers on Modified Assignment. Therefore, the previous audit concluded that the Police Department should civilianize 83 of the 87 positions in MISD for an annual cost savings of \$2,003,515.

The previous audit's conclusion was supported by The 1990 Staffing Needs Report, which states that: "The nature of the [Management Information Systems] Division's function . . . is such that there are no insurmountable obstacles to full civilianization of its staff."

Previous Recommendation: The Police Department should civilianize 83 positions in the Management Information Systems Division.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 122 uniformed officers (up 35 from 1996) and 215 civilian employees (down four from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, and the fact that one of the 122 officers' salaries and benefits was lower than those of civilians in the unit in comparable positions, we determined that 121 officer positions can now be civilianized. In comparing average salaries and fringe benefits of the uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$1,535,123 annually by civilianizing 121 of the 122 positions in the Management Information Systems Division, as shown in Table VIII.

Table VIII

**Cost Savings from Civilianizing 121 Positions
in the Management Information Systems Division**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
76	Police Officer	\$62,479	\$4,748,404	Average salaries and fringe benefits of 17 comparable civil service titles (e.g., PAA, Clerical Associate, Computer Associate Operator)	\$58,355	\$4,434,980	\$313,424
24	Sergeants	\$78,287	\$1,878,888	Average salaries and fringe benefits of five comparable civil service titles (e.g., Computer Associate Technician, Computer Program Analyst, Computer Associate Software)	\$58,791	\$1,410,984	\$467,904
7	Detectives	\$74,734	\$523,138	Average salaries and fringe benefits of five comparable civil service titles (Computer Associate Operator, Computer Program Analyst, Computer Specialist Operator)	\$53,023	\$371,161	\$151,977
12	Lieutenants	\$97,966	\$1,175,592	Average salaries and fringe benefits of five comparable civil service titles (e.g., Computer Associate Operator, Computer Specialist Software, Computer Specialist Operator)	\$55,425	\$ 665,100	\$510,492
2	Captains	\$102,289	\$204,578	Average salary and fringe benefits of one comparable civil service title (Supervisor of Computer Services)	\$56,626	\$ 113,252	\$ 91,326
121			\$8,530,600			\$6,995,477	\$1,535,123

Fleet Services Division

The responsibilities of the Fleet Services Division (previously known as the Motor Transport Division) include: repairing and maintaining Police Department vehicles, administering the Automated Fuel Dispensing System, and towing disabled Department vehicles and evidence vehicles. Other Division functions include writing specifications for vehicles to be acquired, as well as purchasing, receiving, maintaining, and distributing all Department vehicles.

The previous audit concluded that all 75 uniformed officer positions in the Division could be civilianized. However, 19 of these 75 positions were staffed by officers on Modified Assignment. Therefore, the previous audit concluded that the Police Department

should employ civilians in 56 of the 75 positions in the Fleet Services Division, for an annual cost savings of \$1,937,839.

The previous audit's conclusion that these positions should be civilianized was supported by the Staffing Needs Report, which stated that "the entire Motor Transport Division was amenable to civilianization."

Previous Recommendation: The Police Department should civilianize 56 positions in the Fleet Services Division.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 99 uniformed officers (up 24 from 1996) and 340 civilian employees (up one from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, we determined that 99 officer positions could be civilianized. However, since 23 of the officers in the unit were on Modified Assignment, we conclude that 76 positions can now be civilianized in the unit. In comparing average salaries and fringe benefits of the uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$1,106,976 annually by civilianizing 76 of the 99 positions in the Fleet Services Division, as shown in Table IX.

Table IX**Cost Savings from Civilianizing 76 Positions
in the Fleet Services Division**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
73	Police Officer	\$62,220	\$4,542,060	Average salaries and fringe benefits of 25 comparable civil service titles (e.g., Auto Mechanic, Motor Vehicle Operator, Stock Worker)	\$55,390	\$4,043,470	\$498,590
15	Sergeants	\$79,792	\$1,196,880	Average salaries and fringe benefits of three comparable civil service titles (Management Auditor Trainee, Senior PAA, Supervisor)	\$53,893	\$ 808,395	\$388,485
5	Detectives	\$73,609	\$ 368,045	Average salaries and fringe benefits of two comparable civil service titles (PAA, Watchperson)	\$35,595	\$ 177,975	\$190,070
5	Lieutenants	\$96,360	\$ 481,800	Average salaries and fringe benefits of four comparable civil service titles (e.g., Management Auditor, Administrative Manager, Purchase Agent)	\$66,069	\$ 330,345	\$151,455
1	Captain	\$133,478	\$ 133,478	Average salary and fringe benefits of one comparable civil service title (Deputy Director of Operations)	\$98,012	\$ 98,012	\$ 35,466
99			\$6,722,263			\$5,458,197	\$1,264,066
(23)			(\$1,431,060)	Modified Assignment Adjustment		(\$1,273,970)	(\$157,090)
76			\$5,291,203			\$4,184,227	\$1,106,976

Quartermaster Section

The Quartermaster Section procures goods and services for the Department; maintains a central storehouse and other storehouse facilities; distributes supplies, equipment, and furniture; and ensures that the Department complies with the purchasing rules governing the City of New York.

The previous audit concluded that all 27 uniformed officer positions in the Quartermaster Section should be civilianized. However, one of these 27 positions was staffed by an officer on Modified Assignment. Therefore, the previous audit concluded that the Police Department should employ civilians in 26 of the 27 uniformed officer positions in the Quartermaster Section, for an annual savings of \$732,500.

The previous audit's conclusions were supported by the Staffing Needs Report, which concluded that the "evaluation of the need for uniformed officer personnel assignments within the Quartermaster Section . . . indicated that the command's staff must be fully civilianized."

Previous Recommendation: The Police Department should civilianize 26 positions in the Quartermaster Section.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 32 uniformed officers (up five from 1996) and 29 civilian employees (down one from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, and the fact that one of the 32 officers' salaries and benefits was lower than those of civilians in the unit in comparable positions, we determined that 31 officer positions could be civilianized. However, since eight of the officers in the unit were on Modified Assignment, we conclude that 23 positions can now be civilianized in the unit. In comparing average salaries and fringe benefits of the uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$480,064 annually by civilianizing 23 of the 32 uniformed officer positions in the Quartermaster Section, as shown in Table X.

Table X

**Cost Savings from Civilianizing 23 Positions
in the Quartermaster Section**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
22	Police Officer	\$61,979	\$1,363,538	Average salaries and fringe benefits of 15 comparable civil service titles (e.g., PAA, Stock Worker, Motor Vehicle Operator)	\$40,851	\$898,722	\$464,816
4	Sergeants	\$80,019	\$320,076	Average salaries and fringe benefits of two comparable civil service titles (Supervisor of Stock Workers, Management Auditor)	\$56,475	\$225,900	\$94,176
3	Detectives	\$66,952	\$200,856	Average salaries and fringe benefits of 15 comparable civil service titles (e.g., PAA, Stock Worker, Motor Vehicle Operator)	\$39,906	\$119,718	\$81,138
2	Lieutenants	\$95,366	\$190,732	Average salaries and fringe benefits of two comparable civil service titles (Associate Staff Analyst, Administrative Storekeeper)	\$87,107	\$174,214	\$16,518
31			\$2,075,202			\$1,418,554	\$656,648
(8)			(\$495,832)	Modified Assignment Adjustment		(\$319,248)	(\$176,584)
23			\$1,579,370			\$1,099,306	\$480,064

Previous Finding: The Police Department could save \$15.8 million annually by civilianizing 540 positions in the 27 administrative units that the Police Department did not allow us to audit directly.

The previous audit concluded that the Police Department could civilianize 611 non-enforcement positions filled by uniformed officers in the 27 administrative units that the Police Department did not allow us to audit directly. However, the previous audit estimated that 71 of these positions were staffed by officers on Modified Assignment. Therefore, the previous audit concluded that the Police Department should civilianize 540 positions in these 27 administrative units, for an annual cost savings of \$15.8 million.

This follow-up audit found that the Police Department could save \$9.3 million annually by employing civilians in these 27 administrative units in 457 non-enforcement positions filled by uniformed officers as of February 14, 2002, as shown in Table XI.

Table XI

Cost Savings for 27 Administrative Units
Where the Police Department Did Not Allow
On-Location Reviews during Previous Audit

Administrative Unit	Total Number of Uniformed Officers	Number of Positions Identified for Civilianization	Savings That Could Be Realized
Audit and Accounts Section	1	1	\$ 18,230
Barrier Section	15	15	\$ 348,556
Central Records Division	2	2	\$ 34,782
Criminal Records Section	4	4	\$ 146,900
Payroll Section	3	3	\$ 48,738
Pension Section	39	37	\$ 830,053
Photo Lab Unit	0	0	0
Quality Assurance Division	64	6	\$ 154,326
Quality Control Section	0	0	0
Stolen Property Inquiry Section	1	1	\$ 41,930
Aviation Unit	54	0	0
Communications Division	92	0	0
Department Advocate's Office	39	0	0
Harbor Unit	187	17	\$ 486,183
Highway District Office	72	27	\$ 627,453
License Division	25	16	\$ 405,008
Medical Division	183	133	\$ 2,452,484
Supervising Chief Surgeon's Office	3	2	\$ 55,147
Office of Management Analysis & Planning	80	30	\$ 377,010
Organized Crime Division-Administration/Personnel Section	0	0	0
Patrol Service Bureau-Investigation & Evaluation Section	14	0	0
Patrol Service Bureau – Resource Management Section	12	3	\$47,676
Personnel Orders Section	16	5	\$ 75,290
Police Academy	390	14	\$219,632
Property Clerk Division	209	132	\$ 2,847,636
Special Operations - Division Office	49	0	0
Leave and Integrity Management Section	9	9	\$123,228
Total	1,563	457	\$ 9,340,262

The next sections of this report present the findings and recommendations of the previous audit for each of the 27 administrative divisions and the current status of these recommendations. For each unit in which the previous audit recommended that the Police Department civilianize positions, the Police Department provided the following response:

“We agree that there are a significant number of positions throughout the Department that can be civilianized; however, we disagree with the specific number and placement identified by the audit. Civilianization will be based upon the PD’s own position survey. We are applying for a Crime Bill grant to civilianize 500 positions.”

Audit and Accounts Section

The Audit and Accounts Section processes and pays Other Than Personal Services (OTPS) expenses incurred by the Department.

The 1990 Staffing Needs Report stated that the three uniformed officers in the Audit and Accounts Section should be civilianized. Our previous audit reported that the number of uniformed officers in this Section remained the same in 1996, and that none of these jobs were law enforcement in nature. The previous audit concluded that all three positions should be civilianized, for an annual cost savings of \$94,636.

Previous Recommendation: The Police Department should civilianize three positions in the Audit and Accounts Section.

Current Status: PARTIALLY IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there was one uniformed officer (down two from 1996) and 24 civilian employees (up four from 1996) in the unit. Based on the analysis of the previous audit and the Police Department’s 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, we determined that one officer position can now be civilianized. In comparing average salaries and fringe benefits of the uniformed officer with those of civilians with comparable positions, we determined that the Police Department would save \$18,230 annually by civilianizing the one position in the Audits and Accounts Section, as shown in Table XII.

Table XII

Cost Savings from Civilianizing One Position
in the Audit and Accounts Section

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
1	Police Officer	\$66,086	\$66,086	Average salaries and fringe benefits of nine comparable civil service titles (e.g., Bookkeeper, Associate Bookkeeper, Accountant)	\$47,856	\$47,856	\$18,230
1			\$66,086			\$47,856	\$18,230

Barrier Section

The Barrier Section distributes and maintains barriers used for crowd control during public events.

The 1990 Staffing Needs Report stated that the nine uniformed officers in the Barrier Section at that time should be civilianized. Our previous audit reported that the number of uniformed officers in this Section increased to 14 in 1996, and that none of these jobs were law enforcement in nature. The previous audit concluded that all 14 positions should be civilianized, for an annual cost savings of \$311,831.

Previous Recommendation: The Police Department should civilianize 14 positions in the Barrier Section.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 15 uniformed officers (up one from 1996) and six civilian employees (up one from 1996) in the unit. Based on the analysis of the previous audit and the Police Department’s 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, we determined that 15 officer positions can now be civilianized. In comparing average salaries and fringe benefits of the 15 uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$348,556 annually by civilianizing all 15 positions in the Barrier Section, as shown in Table XIII.

Table XIII

**Cost Savings from Civilianizing 15 Positions
in the Barrier Section**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
13	Police Officers	\$63,886	\$830,518	Average salary and fringe benefits of one comparable civil service title (Laborer)	\$42,800	\$556,400	\$274,118
2	Sergeant	\$80,019	\$160,038	Average salary and fringe benefits of one comparable civil service title (Laborer)	\$42,800	\$85,600	\$ 74,438
15			\$990,556			\$642,000	\$348,556

Central Records Division

The Central Records Division receives, collates, and files criminal records and other information for the Department, and disseminates information to members of the Department, to authorized agencies, and to the public.

The 1990 Staffing Needs Report stated that the three uniformed officers in the Central Records Division at that time should be civilianized. Our previous audit reported that the number of uniformed officers in this Section increased to 24 in 1996, and that none of these jobs were law enforcement in nature. The previous audit concluded that all 24 positions should be civilianized, for an annual cost savings of \$565,966.

Previous Recommendation: The Police Department should civilianize 24 positions in the Central Records Division.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were two uniformed officers (down 22 from 1996) and five civilian employees (down three from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, we determined that two officer positions can now be civilianized. In comparing average salaries and fringe benefits of the two uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$34,782

annually by civilianizing the two uniformed officer positions in the Central Records Division, as shown in Table XIV.

Table XIV

Cost Savings from Civilianizing Two Positions in the Central Records Section

(1) No. of Positions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
1	Lieutenant	\$104,938	\$104,938	Average salary and fringe benefits of one comparable civil service title (Administrative Manager)	\$76,045	\$76,045	\$ 28,893
1	Sergeant	\$72,818	\$ 72,818	Average salary and fringe benefits of one comparable civil service title (Administrative Staff Analyst)	\$66,929	\$66,929	\$ 5,889
2			\$177,756			\$142,974	\$ 34,782

Criminal Records Section

The Criminal Records Section maintains the Citywide complaint files and stop/frisk reports, and provides these records to authorized personnel. The Section also provides the public with crime and lost property reports when requested.

The 1990 Staffing Needs Report stated that the three uniformed officers in the Criminal Records Division at that time should be civilianized. Our previous audit reported that the number of uniformed officers in this Section increased to five in 1996, and that none of these jobs were law enforcement in nature. The previous audit concluded that all five positions should be civilianized, for an annual cost savings of \$183,940.

Previous Recommendation: The Police Department should civilianize five positions in the Criminal Records Division.

Current Status: PARTIALLY IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were four uniformed officers (down one from 1996) and 29 civilian employees (up four from 1996) in the unit. Based on the analysis of the previous audit and the Police Department’s 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, we determined that four officer positions can now be civilianized. In comparing average salaries and fringe

benefits of the four uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$146,900 annually by civilianizing all four positions in the Criminal Records Division, as shown in Table XV.

Table XV

Cost Savings from Civilianizing Four Positions
in the Criminal Records Section

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
4	Police Officer	\$73,574	\$294,296	Average salaries and fringe benefits of six comparable civil service title (e.g., Senior PAA, PAA, Clerical Associate)	\$36,849	\$147,396	\$146,900
4			\$294,296			\$147,396	\$146,900

Payroll Section

The Payroll Section administers the computerized Payroll Management System and processes all employee payroll checks.

The 1990 Staffing Needs Report stated that the one uniformed officer in the Payroll Section at that time should be civilianized. Our previous audit reported that the number of uniformed officers in this Section increased to two in 1996, and that none of these jobs were law enforcement in nature. The previous audit concluded that the two positions should be civilianized, for an annual cost savings of \$71,926.

Previous Recommendation: The Police Department should civilianize two positions in the Payroll Section.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were three uniformed officers (up one from 1996) and 34 civilian employees (down 22 from 1996) in the unit. Based on the analysis of the previous audit and the Police Department’s 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, we determined that three officer positions can now be civilianized. In comparing average salaries and fringe benefits of the three uniformed officers with those of civilians with comparable

positions, we determined that the Police Department would save \$48,738 annually by civilianizing the three positions in the Payroll Section, as shown in Table XVI.

Table XVI

Cost Savings from Civilianizing Three Positions in the Payroll Section

(1) No. of Positions	(2) Rank	(3) Officer Wage & Fringe Benefit Rate	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
3	Police Officer	\$59,398	\$178,194	Average salaries and fringe benefits of 10 comparable civil service titles (e.g., Associate Bookkeeper, Bookkeeper, PAA)	\$43,152	\$129,456	\$ 48,738
3			\$178,194			\$129,456	\$48,738

Pension Section

The Pension Section administers, monitors, and coordinates the pension program for active and retired uniformed members. As of September 1996, the Pension Section staff consisted of 10 uniformed officers and 51 civilians.

In 1990, the Pension Section staff included eight uniformed officers and 58 civilians. The Staffing Needs Report recommended that five of the eight uniformed officers be replaced with civilians, but that three officers be retained "to maintain an adequate level of technical expertise." In comparing the 1990 and 1996 staffing for the unit, the previous audit concluded that the Department did not comply with the Report's recommendation since there was an increase of two uniformed officers and a decrease of seven civilian employees. The previous audit accepted the Police Department's argument that the functions of the Chief Administrator and Deputy Administrator for the unit were such that civilian replacements for these two positions would earn salaries and fringe benefits equivalent to or even exceeding those earned by the Executive Director and Deputy Executive Director of the New York City Retirement System. However, since none of the remaining eight uniformed officers within this unit performed law enforcement duties and since the average salaries and benefits of these officers exceeded those provided to civilians in comparable titles, the previous audit concluded that eight of the 10 positions should be civilianized, for an annual cost savings of \$266,868.

Previous Recommendation: The Police Department should civilianize eight positions in the Pension Section.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 39 uniformed officers (up 29 from 1996) and no civilian employees (down 51 from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that a portion of the officer positions in the unit should be civilianized, we determined that 37 officer positions can now be civilianized. In comparing average salaries and fringe benefits of the 37 uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$830,053 annually by civilianizing 37 of the 39 officer positions in the Pension Section, as shown in Table XVII.

Table XVII

**Cost Savings from Civilianizing 37 Positions
in the Pension Section**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings, Comparing Uniformed Officer With Civilian Costs (Col 4 - Col 7)
2	Lieutenant	\$95,473	\$190,946	Average salary and fringe benefits of one comparable civil service title (Principal Retirement Benefits Analyst)	\$58,075	\$116,150	\$ 74,796
2	Detectives	\$73,617	\$147,234	Average salaries and fringe benefits of 11 comparable civil service titles (e.g., Senior PAA, PAA, Clerical Associate)	\$41,823	\$ 83,646	\$ 63,588
5	Sergeant	\$77,660	\$388,300	Average salaries and fringe benefits of 11 comparable civil service titles (e.g., Senior PAA, PAA, Clerical Associate)	\$41,823	\$209,115	\$179,185
28	Police Officer	\$60,126	\$1,683,528	Average salaries and fringe benefits of 11 comparable civil service titles (e.g., Senior PAA, PAA, Clerical Associate)	\$41,823	\$1,171,044	\$512,484
37			\$2,410,008			\$1,579,955	\$830,053

Photo Lab Unit

The Photo Lab takes photos of prisoners, crime scenes, and ceremonies, and maintains them in a central repository.

The 1990 Staffing Needs Report stated that the two uniformed officers in the Payroll Section at that time should be civilianized. Our previous audit reported that the number of uniformed officers in this Section increased to 12 in 1996, and that none of

these jobs were law enforcement in nature. The previous audit concluded that all 12 positions should be civilianized, for an annual cost savings of \$355,790.

Previous Recommendation: The Police Department should civilianize 12 positions in the Photo Lab.

Current Status: IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were no uniformed officers (down 12 from 1996) and 46 civilian employees (up three from 1996) in the unit. Therefore, we conclude that it is possible the Police Department did civilianize the 12 positions we identified in the previous audit.

Quality Assurance Division

The Quality Assurance Division conducts field inspections of precincts and other operational commands to evaluate management and police performance. In 1990, 47 employees were assigned to the Quality Assurance Division (known at that time as the Inspections Division)--40 uniformed officers (85%) and 7 civilians (15%). As of September 1996, the Quality Assurance Division staff consisted of 58 employees, of whom 51 were uniformed officers and seven were civilians.

The 1990 Staffing Needs study concluded that the staffing in the Inspections Division was adequate "at current levels." Our previous audit applied the results of the 1990 Staffing Needs study to the September 1996 staffing levels. If, as suggested by the Staffing Needs study, the percent of uniformed officers in the Division should have continued at about 85 percent, then, with a total of 58 uniformed officer and civilian positions in 1996, the Division should have had 49 uniformed officers (85%) and nine civilians (15%), which would mean that two of the 51 positions were civilianizable, for an annual cost savings of \$74,849.

Previous Recommendation: The Police Department should civilianize two positions in the Quality Assurance Division.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 64 uniformed officers (up 13 from 1996) and four civilian employees (down three from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which indicated, as noted above, that about 85 percent of the positions in the unit should be uniformed officer positions, we determined that six officer positions can now be

civilianized, resulting in there being 58 officers (85%) and 10 civilians (15%) in the unit. In comparing average salaries and fringe benefits of the six uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$154,326 annually by civilianizing the six of the 64 uniformed officer positions in the Quality Assurance Division, as shown in Table XVIII.

Table XVIII

**Cost Savings from Civilianizing Six Positions
in the Quality Assurance Division**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
3	Detective	\$72,958	\$218,874	Average salary and fringe benefits of one comparable civil service title (Senior PAA)	\$44,845	\$134,535	\$84,339
3	Police Officer	\$63,886	\$191,658	Average salary and fringe benefits of one comparable civil service title (PAA)	\$40,557	\$121,671	\$ 69,987
6			\$410,532			\$256,206	\$154,326

Quality Control Section

The Quality Control Section serves as the Department's internal audit function, by reviewing expenditures and payments to ensure compliance with internal and external guidelines and directives.

The 1990 Staffing Needs Report stated that the two uniformed officers in the Quality Control Section at that time should be civilianized. Our previous audit reported that the number of uniformed officers in this Section had decreased to one in 1996, and that the job was not a law enforcement position. The previous audit concluded that the one position should be civilianized, for an annual cost savings of \$38,138.

Previous Recommendation: The Police Department should civilianize one position in the Quality Control Section.

Current Status: IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were no uniformed officers (down one from 1996) and three civilian employees (up one from 1996) in the unit. Therefore, we conclude it is possible that the Police Department did civilianize the one position we identified in the previous audit.

Stolen Property Inquiry Section

The Stolen Property Inquiry Section maintains computerized and manual files for lost, stolen, and found property, and supplies related information upon request.

The 1990 Staffing Needs Report stated that the three uniformed officers in the Stolen Property Inquiry Section at that time should be civilianized. Our previous audit reported that the number of uniformed officers in this Section had decreased to two in 1996, and that none of the jobs were law enforcement in nature. The previous audit concluded that the two positions should be civilianized for an annual cost savings of \$82,533.

Previous Recommendation: The Police Department should civilianize two positions in the Stolen Property Inquiry Section.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there was one uniformed officer (down one from 1996) and 28 civilian employees (down eight from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, we determined that one officer position can now be civilianized. In comparing average salaries and fringe benefits of the one uniformed officer with those of civilians with comparable titles, we determined that the Police Department would save \$41,930 annually by civilianizing the one position in the Stolen Property Section, as shown in Table XIX.

Table XIX

Cost Savings from Civilianizing One Position in the Stolen Property Inquiry Section

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
1	Sergeant	\$80,019	\$80,019	Average salaries and fringe benefits of four comparable civil service titles (e.g., Senior PAA, PAA, Clerical Associate)	\$38,089	\$38,089	\$41,930
1			\$80,019			\$38,089	\$41,930

Aviation Unit

The Aviation Unit provides airborne protection of life and property through aerial patrols, as well as tactical support with rapid response to other Department units. In 1990, the Aviation Unit's staff consisted of 56 officers. As of September 1996, the Aviation Unit's staff consisted of 54 uniformed officers.

According to the Staffing Needs Report, 17 positions filled by officers could be civilianized. While the Unit's primary functions entailed law enforcement duties, 17 of the officers were assigned to aircraft maintenance where they functioned as mechanics. This type of position could be filled by a civilian employee. Over the six-year period, the number of uniformed personnel in the Aviation Unit remained about the same. Therefore, the previous audit concluded that 17 of the 54 positions filled by uniformed officers as of September 1996 were civilianizable, for an annual cost savings of \$208,471.

Previous Recommendation: The Police Department should civilianize 17 positions in the Aviation Unit.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 54 uniformed officers (same as in 1996) and one civilian employee (up from no civilian employees in 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that 17 officer positions in the unit should be civilianized, we determined that 17 officer positions could be civilianized. However, in comparing average salaries and fringe benefits of the 17 uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save only \$2,271 annually by civilianizing these positions. Therefore, we conclude that no positions need to be civilianized in the Aviation Unit.

Department Advocate's Office

The Department Advocate's Office prosecutes disciplinary cases for the Department involving both uniformed officers and civilian personnel of the Department. In October 1990, the Department Advocate's Office staff consisted of 12 uniformed officers and 29 civilian employees. In September 1996, there were 43 uniformed officers and 23 civilians assigned to this Office.

In studying the Police Department's staffing needs, the 1990 Staffing Needs Report concluded that "five uniformed attorney positions can be civilianized" (or 42% of the 12 officers in the unit).

The previous audit concluded that the Police Department had not implemented the Staffing Needs Report recommendation. In comparing the September 1996 staffing in the Department Advocate's Office to the 1990 staffing, the previous audit found that there were more than three times the number of uniformed officers and six fewer civilian employees.

Based on the recommendations in the Staffing Needs Report, the previous audit concluded that 18 (42%) of the 43 uniformed officer positions in the unit should be civilianized, for an annual cost savings of \$188,712.

Previous Recommendation: The Police Department should civilianize 18 positions in the Department Advocate's Office.

Current Status: PARTIALLY IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 39 uniformed officers (down four from 1996) and 26 civilian employees (up three from 1996) in the unit. In comparing average salaries and fringe benefits of the remaining 39 uniformed officers with those of civilians with comparable titles, we determined that there would be no savings associated with civilianizing these units. Therefore, we conclude that, given current salaries and benefits for uniformed and civilian employees, there would be no benefit to the Police Department civilianizing these positions at this time.

Harbor Unit

The Harbor Unit enforces all laws, including N.Y.S. Navigation Laws, New York City Laws, and Environmental Laws. In 1990, the Unit's staff consisted of 142 uniformed officers and 5 civilians. As of September 1996, the Harbor Unit staff consisted of 177 uniformed officers and 4 civilians.

According to the 1990 study that resulted in the Staffing Needs Report, while the primary function of this Unit involves law enforcement duties, some employees perform non-enforcement duties, such as repair and maintenance, and clerical work. The Staffing Needs Report recommended that 15 positions (10.6% of the 142 uniformed positions) be civilianized, as follows:

"The repair and maintenance of [the 15 launches and other motorboats] does not require police expertise. Therefore, the 12 uniformed personnel performing that function will be reassigned and replaced with qualified civilian personnel. In addition, 3 uniformed personnel performing civilian functions, namely roll call, clerical, and fuel truck operator, will be reassigned to patrol duties and the positions civilianized."

Over the six-year period, the Department increased the Harbor Unit's staff by 35 officers and reduced its civilian staffing by one. While the restriction placed on our previous audit prevented us from determining, via on-location interviews and reviews, the actual job duties of the added officers, we concluded that the Staffing Needs Report's recommendation was not implemented. Based on the Staffing Needs Report recommendation, the previous audit concluded that 19 of the 177 positions (10.6 %) were civilianizable. Further, the 1990 report concluded that 80 percent of the civilianizable positions (12 of 15) were filled by repair and maintenance employees and 20 percent (3 of 15) by clericals. Therefore, of the 19 civilianizable positions as of September 1996, 15 (or 80%) were for repair and maintenance employees and four (20%) were for clericals. Civilianizing these positions could have led to annual cost savings of \$272,883.

Previous Recommendation: The Police Department should civilianize 19 positions in the Harbor Unit.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 187 uniformed officers (up 10 from 1996) and three civilian employees (down one from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which indicated, as noted above, that a portion (10.6%) of the officer positions in the unit should be civilianized, we determined that 20 officer positions (10.6% of the 187 uniformed officers) could be civilianized. However, since three of the officers in the unit were on Modified Assignment, we conclude that 17 positions can now be civilianized in the unit. In comparing average salaries and fringe benefits of the 17 uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$486,183 annually by civilianizing 17 of the 187 positions in the Harbor Unit, as shown in Table XX.

Table XX

**Cost Savings from Civilianizing 17 Positions
in the Harbor Unit**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
20	Police Officer	\$63,239	\$1,264,780	Average salaries and fringe benefits of two comparable civil service titles (PAA, City Custodial Assistant)	\$34,640	\$692,800	\$571,980
(3)			(\$189,717)	Modified Assignment Adjustment		(\$103,920)	(\$85,797)
17			\$1,075,063			\$588,880	\$486,183

Highway District Office

The Highway District Office (District Office) supervises and coordinates the activities of various highway units, including the preparation of roll calls, time records, statistical data, and budgets. In addition, the District Office provides expertise and training in specialized functions (e.g., DWIs, Accident Investigations, and Hazardous Materials) on a Citywide basis. As of September 1996, the Highway District Office staff consisted of 52 uniformed officers and four civilians. While some of these functions involve law enforcement, others are clearly clerical or administrative in nature.

In 1990, the Highway District Office staff consisted of 35 uniformed officers and eight civilians. The Staffing Needs Report stated that there were "13 police officers performing roll call and payroll tasks who will be replaced with civilian personnel." These 13 officers constituted 37 percent of the uniformed officer staffing.

The previous audit concluded that the Department did not implement this plan; instead, there was an increase of 17 uniformed officers and a decrease of four civilians between 1990 and 1996. The previous audit concluded that 19 (37%) of the 52 uniformed officer positions in the unit were civilianizable, for an annual cost savings of \$612,978.

Previous Recommendation: The Police Department should civilianize 19 positions in the Highway District Office.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 72 uniformed officers (up 20 from 1996) and three civilian employees (down one from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that 37 percent of the officer positions in the unit should be civilianized, we determined that 27 officer positions (37% of the 72 officer positions in the unit) can now be civilianized. In comparing average salaries and fringe benefits of the 27 uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$627,453 annually by civilianizing 27 of the 72 uniformed officer positions in the Highway District Office, as shown in Table XXI.

Table XXI

**Cost Savings from Civilianizing 27 Positions
in the Highway District Office**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
27	Police Officer	\$61,909	\$1,671,543	Average salaries and fringe benefits of two comparable civil service titles (Principal Administrative Associate, Police Administrative Aide (PAA))	\$38,670	\$1,044,090	\$627,453
27			\$1,671,543			\$1,044,090	\$627,453

License Division

The License Division enforces all statutory and regulatory requirements involving firearms, Special Patrolman Designations, and Padlock Law processes. As of September 1996, the License Division staff consisted of 22 uniformed officers and 57 civilians.

In 1990, the Division's staff consisted of 29 uniformed officers and 85 civilian personnel. The Staffing Needs Report concluded that "The Licensing Division will be partially civilianized by re-assigning 13 uniformed members and hiring 13 civilian employees."

In analyzing the staffing changes since 1990, the previous audit found that although there was a decrease of seven officers, there was also a significant decrease of 28 civilian personnel. Therefore, the previous audit concluded that the Staffing Needs

Report's plan for this unit was not implemented and that 13 of the 22 uniformed officer positions were still civilianizable, for an annual cost savings of \$452,700.

The previous audit's conclusion was supported by a January 1993 Citizens Budget Commission Report which stated that the Office of the License Division was one where "there is an unusually high ratio of officers to civilians assigned to the division as represented by 31 uniformed officers to 75 civilians assigned to the division in January 1992." The September 1996 ratio of one officer for every 2.6 civilians was slightly higher than the January 1992 ratio of one officer for every 2.4 civilians.

Previous Recommendation: The Police Department should civilianize 13 positions in the License Division.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 25 uniformed officers (up three from 1996) and 52 civilian employees (down five from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that 13 officer positions in the unit should be civilianized, we determined that 13 officer positions could be civilianized. In addition, since the unit's civilianization status in fact worsened--with an increase of three officers and a decrease of five civilians--it is reasonable to conclude that there are three additional officer positions that can now be civilianized. In comparing average salaries and fringe benefits of the 13 uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$405,008 annually by civilianizing 16 of the 25 officer positions in the License Division, as shown in Table XXII.

Table XXII

**Cost Savings from Civilianizing 16 Positions
in the License Division**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
16	Police Officer	\$63,806	\$1,020,896	Average salaries and fringe benefits of nine comparable civil service titles (e.g., Senior PAA, PAA, Clerical Associate)	\$38,493	\$615,888	\$405,008
16			\$1,020,896			\$615,888	\$405,008

Medical Division

The Medical Division (formerly known as the Health Services Division) assists members of the Department who need medical, psychological, or spiritual help; monitors the care and treatment of sick and injured uniformed officers, authorizes their return to duty, investigates complaints of abuse of sick leave, and manages health care facilities; and provides medical examinations, and psychological and drug tests for all entry-level Department candidates, as well as for current members of the Department.

The staffing study that was the basis for the Staffing Needs Report stated that the Health Services Division staff consisted of 163 uniformed officers and 163 civilian personnel in 1990. As of September 1996, the Medical Division had 132 uniformed officers and 155 civilians.

The Staffing Needs Report concluded that 125 of the 163 uniformed officer positions should be civilianized, including all 111 uniformed officer positions in administrative services, personnel services, and candidate screening services, and also 14 of the 52 uniformed officer positions in medical services. The previous audit concluded that a significant number of positions in the Medical Division, which were filled by uniformed officers, were non-enforcement in nature.

Between 1990 and 1996, there was a decrease of 31 uniformed officers (from 163 to 132) and a decrease of eight civilian personnel (from 163 to 155). The previous audit allocated the number of civilianizable positions in each service in the same proportion as was recommended for civilianization in the Staffing Needs Report. As a result, the previous audit concluded that 101 of the 132 positions filled by officers in September 1996 were civilianizable, for an annual cost savings of \$3,614,001.

Previous Recommendation: The Police Department should civilianize 101 positions in the Medical Division.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 183 uniformed officers (up 51 from 1996) and 120 civilian employees (down 35 from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that a portion of the officer positions in the unit should be civilianized, we determined that 141 officer positions could be civilianized. However, since eight of the officers in the unit were on Modified Assignment, we conclude that 133 positions can now be civilianized in the unit. In comparing average salaries and fringe benefits of the 133 uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$2,452,484 annually by civilianizing 133 of the 183 officer positions in the Medical Division, as shown in Table XXIII.

Table XXIII

**Cost Savings from Civilianizing 133 Positions
in the Medical Division**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
3	Lieutenants	\$96,951	\$ 290,853	Average salary and fringe benefits of one comparable civil service title (Director of Psychologists)	\$93,011	\$ 279,033	\$11,820
30	Sergeant	\$78,571	\$2,357,130	Average salary and fringe benefits of one comparable civil service title (Principal Administrative Associate)	\$47,154	\$1,414,620	\$ 942,510
6	Detective	\$70,278	\$ 421,668	Average salaries and fringe benefits of 15 comparable civil service titles (e.g., Principal Administrative Associate, Senior Police Administrative Aide (Senior PAA), and PAA)	\$46,499	\$ 278,994	\$142,674
102	Police Officer	\$60,919	\$6,213,738	Average salaries and fringe benefits of 15 comparable civil service titles (e.g., Principal Administrative Associate, Senior Police Administrative Aide (Senior PAA), and PAA)	\$46,499	\$4,742,898	\$1,470,840
141			\$9,283,389			\$6,715,545	\$2,567,844
(8)			(\$487,352)	Modified Assignment Adjustment		(\$371,992)	(\$115,360)
133			\$8,796,037			\$6,343,553	\$2,452,484

Supervising Chief Surgeon's Office

The Supervising Chief Surgeon's Office ensures the physical and mental health of members of the Department and selects appropriate candidates to become police officers. The Supervising Chief Surgeon oversees the operations of the Medical Division.

In 1990, the Chief Surgeon's Office had four uniformed officers, including the Supervising Chief Surgeon, and two civilians. The Staffing Needs Report concluded that the three positions filled by uniformed personnel assisting the Supervising Chief Surgeon could be civilianized.

The previous audit found that, as of September 1996, the Supervising Chief Surgeon's Office's staff consisted of three uniformed officers (including the Supervising Chief Surgeon) and one civilian employee. Thus, in line with the Staffing Needs Report recommendation, the previous audit concluded that two of the three uniformed officer positions in the unit were civilianizable, for an annual cost savings of \$36,436.

Previous Recommendation: The Police Department should civilianize two positions in the Supervising Chief Surgeon's Office.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were three uniformed officers (same as in 1996) and two civilian employees (up one from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit (with the exception of the Supervising Chief Surgeon) should be civilianized, we determined that two officer positions can now be civilianized. In comparing average salaries and fringe benefits of the two uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$55,147 annually by civilianizing two of the three uniformed officer positions in the Supervising Chief Surgeon's Office, as shown in Table XXIV.

Table XXIV

**Cost Savings from Civilianizing Two Positions
in the Chief Supervising Surgeon's Office**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
1	Lieutenant	\$99,909	\$99,909	Average salary and fringe benefits of one comparable civil service title (Supervisory Nutritionist)	\$63,997	\$63,997	\$35,912
1	Police officer	\$63,886	\$63,886	Average salary and fringe benefits of one comparable civil service title (Principal Administrative Associate)	\$44,651	\$44,651	\$19,235
2			\$163,795			\$108,648	\$55,147

Office of Management Analysis and Planning

The Office of Management Analysis and Planning analyzes and evaluates the Department's goals, priorities, policies, programs, structures, and resources to ensure maximum organizational efficiency and cost effectiveness. As of September 1996, the staff consisted of 43 uniformed officers and 37 civilians.

In October 1990, the Office's staffing composition was similar in that it consisted of 46 uniformed officers and 36 civilian employees. The Staffing Needs Report stated that "it has been determined that 16 uniformed positions are suitable for civilianization."

Therefore, the previous audit concluded that 16 (37%) of the 43 officer positions in the unit remained civilianizable, for an annual cost savings of \$334,144.

Previous Recommendation: The Police Department should civilianize 16 positions in the Office of Management Analysis and Planning.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 80 uniformed officers (up 37 from 1996) and 42 civilian employees (up five from 1996) in the unit. Based on the analysis of the previous audit, which indicated, as noted above, that about 37 percent of the officer positions in the unit should be civilianized, we determined that 30 officer positions (37% of the 80 officer positions in the unit) can now be civilianized. In comparing average salaries and fringe benefits of the 30 uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$377,010 annually by civilianizing 30 of the 80 officer positions in the Office of Management Analysis and Planning, as shown in Table XXV.

Table XXV

**Cost Savings from Civilianizing 30 Positions
in the Office of Management Analysis and Planning**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
30	Police Officer	\$62,434	\$1,873,020	Average salaries and fringe benefits of seven comparable civil service titles (e.g., Associate Staff Analyst, Staff Analyst, Clerical Associate)	\$49,867	\$1,496,010	\$377,010
30			\$1,873,020			\$1,496,010	\$377,010

**Organized Crime Control Bureau's Administrative/
Personnel Sections**

The Organized Crime Control Bureau's Administrative/Personnel Sections used to manage the daily operations of that Bureau, pertaining to all administrative and personnel issues. The previous audit concluded that at least eight positions in this unit were civilianizable for an annual savings of \$300,588 annually. However, during this follow-up audit, the Police Department notified us that this unit has been disbanded and its

functions assigned to the individual operational units of the Bureau. Therefore, for the follow-up audit, we were not able to determine through the Payroll Management System the extent to which the Police Department implemented this recommendation.

Patrol Service Bureau's Investigation and Evaluation Section

The Patrol Service Bureau's Investigation and Evaluation Section is responsible for observing and evaluating the performance, equipment, and training of all uniformed members assigned to the Bureau; the Section also conducts confidential investigations involving uniformed members of the service. As of September 1996, the Section's staff consisted of 18 uniformed officers and one civilian.

In October 1990, the Section's staff consisted of 15 uniformed officers and one civilian. The Staffing Needs Report stated "an assessment of the Investigation and Evaluation Section reveals that the tasks performed by 2 uniformed members can be performed by 2 civilian personnel." In view of the fact that there was an increase to 18 uniformed officer positions between 1990 and 1996, and only one civilian is still assigned to the Section, the previous audit concluded that the Staffing Needs Report recommendation was not implemented. The previous audit concluded, therefore, that at least two of the 18 uniformed officer positions were still civilianizable, for an annual cost savings of \$70,453.

Previous Recommendation: The Police Department should civilianize two positions in the Patrol Service Bureau's Investigation and Evaluation Section.

Current Status: IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 14 uniformed officers (down four from 1996) and no civilian employees (down one from 1996) in the unit. Therefore, we conclude that it is possible the Police Department did civilianize the two positions we identified in the previous audit concerning the Patrol Service Bureau's Investigation and Evaluation Section.

Personnel Orders Section

The Personnel Orders Section manages and records all personnel assignments, transfers, and related transactions; maintains the personnel database; and administers the Career Program for police officers. As of September 1996, the Personnel Orders Section consisted of 15 uniformed officers and 28 civilians.

In 1990, the Section's staff consisted of 14 uniformed officers and 27 civilian personnel. The Staffing Needs Report stated that ". . . 5 uniformed positions have been

identified for civilianization; these officers will then be reassigned to other duties and replaced with an equal number of suitable civilian staff." Since the staffing composition in September 1996 remained essentially the same as that in 1990, the previous audit concluded that the Staffing Needs Report's plan was not implemented. Therefore, the previous audit concluded that five of the 15 uniformed officer positions were civilianizable in this unit, for an annual cost savings of \$176,677.

Previous Recommendation: The Police Department should civilianize five positions in the Personnel Orders Section.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 16 uniformed officers (up one from 1996) and 30 civilian employees (up two from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that five officer positions in the unit should be civilianized, we determined that five officer positions can now be civilianized. In comparing average salaries and fringe benefits of the five uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$75,290 annually by civilianizing five of the 16 uniformed officer positions in the Personnel Orders Section, as shown in Table XXVI.

Table XXVI

**Cost Savings from Civilianizing Five Positions
in the Personnel Orders Section**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
5	Police Officer	\$55,797	\$278,985	Average salaries and fringe benefits of four comparable civil service titles (e.g., Staff Analyst, Senior PAA, PAA)	\$40,739	\$203,695	\$ 75,290
5			\$278,985			\$203,695	\$ 75,290

Property Clerk Division

The Property Clerk Division safeguards, records and disposes of property coming into the possession of the Police Department. As of September 1996, the Property Clerk Division staff consisted of 170 uniformed officers and 94 civilians.

In 1990, the Division consisted of 170 uniformed officers and 125 civilians. The Staffing Needs Report stated that "due to specialized needs, such as securing guns, money and drugs, it is essential that a certain number of uniformed personnel be assigned to the division. However, a thorough analysis of workload and staffing has determined that all other custodial property duties are amenable to civilianization." The Report recommended that 112 uniformed officers be replaced with civilians. Since the number of uniformed officers in the unit remained the same, the previous audit concluded that the Staffing Needs Report recommendation was not implemented. While the functions cited in the Staffing Needs Report -- securing guns, drugs, and money -- require uniformed officers, the Division's custodial and clerical functions are non-enforcement in nature, and do not require the skills and training of uniformed officers. The previous audit, therefore, concluded that 112 (66%) of the 170 uniformed officer positions in the unit were still civilianizable, for an annual cost savings of \$3,527,776.

Previous Recommendation: The Police Department should civilianize 112 positions in the Property Clerk Division.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 209 uniformed officers (up 39 from 1996) and 96 civilian employees (up two from 1996) in the unit. Based on the analysis of the previous audit, which indicated, as noted above, that about 66 percent of the officer positions in the unit should be civilianized, we determined that 138 officer positions could be civilianized. However, since six of the officers in the unit were on Modified Assignment, we conclude that 132 positions can now be civilianized in the unit. In comparing average salaries and fringe benefits of the 132 uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$2,847,636 annually by civilianizing 132 of the 209 uniformed officer positions in the Property Clerk Division, as shown in Table XXVII.

Table XXVII

Cost Savings from Civilianizing 132 Positions
in the Property Clerk Division

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
138	Police Officer	\$63,570	\$8,772,660	Average salaries and fringe benefits of 13 comparable civil service titles (e.g., Evidence Property Control Specialist, Motor Vehicle Operator, PAA)	\$41,997	\$5,795,586	\$2,977,074
(6)			(\$ 381,420)	Modified Assignment Adjustment		(\$ 251,982)	(\$ 129,438)
132			\$8,391,240			\$5,543,604	\$2,847,636

Special Operations Division Office

The Special Operations Division Office coordinates the activities of the sub-units within the Division and maintains a field affairs unit to administer the Division. The Division's primary functions include maintaining and coordinating the Police Department's mobile resources, providing airborne support to other units, patrolling the waterways, assisting patrol officers in emergency situations, providing mounted police for crowd control, and providing assistance to the television and film industry. As of September 1996, the Special Operations Division Office staff consisted of 58 uniformed officers and 11 civilians.

In 1990, the Office's staff consisted of 46 uniformed officers and 10 civilians. The Staffing Needs Report stated that "four uniformed personnel are currently performing administrative functions (i.e., Computer Station Manager, Budget Officer, Roll Call Clerical and Planning Officer) that will be performed by civilians. Therefore, these positions will be filled by civilian personnel and the 4 uniformed members will be assigned to patrol duties."

The various clerical and administrative duties performed by these four officers were non-enforcement in nature and did not require the unique skills or training of a uniformed officer. Furthermore, while there was an increase of 12 uniformed officers in the Special Operations Division Office since 1990, the number of civilian personnel remained about the same. The previous audit concluded that the civilianization plan outlined in the Staffing Needs Report for this unit was not implemented. The previous audit, therefore, concluded that at least four of the 58 positions were still civilianizable, for an annual cost savings of \$129,220.

Previous Recommendation: The Police Department should civilianize four positions in the Special Operations Division Office.

Current Status: IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 49 uniformed officers (down nine from 1996) and nine civilian employees (down two from 1996) in the unit. Therefore, we conclude that it is possible that the Police Department did civilianize the four positions we identified in the previous audit concerning the Special Operations Division Office.

Leave and Integrity Management Section

The Leave and Integrity Management Section monitors the accuracy of the timekeeping function of the Payroll Management System through systematic audits and reviews of employee time records. As of September 1996, the Section's staff consisted of five uniformed officers and seven civilians.

In 1990, this Section was known as the Quality Assurance Section with a staff of 15 uniformed officers and one civilian employee. Although there were 10 fewer officers in this unit as of September 1996, the Staffing Needs Report had recommended that the Section be fully civilianized, stating that "after training is provided to newly assigned employees, the 15 currently assigned uniformed employees should be reassigned and replaced."

The previous audit concluded that none of the functions of this unit were law enforcement in nature. Therefore, the previous audit concluded that all five uniformed officer positions in the unit were civilianizable for an annual cost savings of \$169,700.

Previous Recommendation: The Police Department should civilianize five positions in the Leave and Integrity Management Section.

Current Status: NOT IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were nine uniformed officers (up four from 1996) and five civilian employees (down two from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that all of the officer positions in the unit should be civilianized, we determined that nine officer positions can now be civilianized. In comparing average salaries and fringe benefits of the nine uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$123,228 annually by civilianizing all

nine of the uniformed officer positions in the Leave and Integrity Management Section, as shown in Table XXVIII.

Table XXVIII

Cost Savings from Civilianizing Nine Positions
in the Leave and Integrity Management Section

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
1	Lieutenant	\$99,909	\$99,909	Average salaries and fringe benefits of three comparable civil service titles (Senior PAA, Computer Associate Software, Management Auditor)	\$54,551	\$54,551	\$45,358
1	Sergeant	\$80,019	\$80,019	Average salaries and fringe benefits of three comparable civil service titles (Senior PAA, Computer Associate Software, Management Auditor)	\$54,551	\$54,551	\$25,468
7	Police Officer	\$62,037	\$434,259	Average salaries and fringe benefits of three comparable civil service titles (Senior PAA, Computer Associate Software, Management Auditor)	\$54,551	\$381,857	\$52,402
9			\$614,187			\$490,959	\$123,228

Patrol Service Bureau's Resource Management Section

The Patrol Service Bureau's Resource Management Section (formerly known as the Program Liaison Section) develops, implements, and monitors the Bureau's programs and projects; distributes training materials throughout the Department; and develops microcomputer applications affecting Bureau personnel. As of September 1996, the Section's staff consisted of 15 uniformed officers and seven civilians.

In 1990, the Section's staff consisted of 19 uniformed officers and three civilians. The Staffing Needs Report stated that "10 uniformed members will be reassigned to patrol duties and the tasks will be performed by the addition of 10 civilians." In comparing the Section's staffing composition during both periods, the previous audit found that there was a decrease of four uniformed officers and an increase of four civilian employees, which indicated that four positions might have been civilianized. Therefore, the previous audit concluded that six of the 10 uniformed officer positions in the unit were still civilianizable, for an annual cost savings of \$120,078.

Previous Recommendation: The Police Department should civilianize six positions in the Patrol Service Bureau's Resource Management Section.

Current Status: PARTIALLY IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 12 uniformed officers (down three from 1996) and 11 civilian employees (up four from 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which indicated, as noted above, that six additional positions in the unit should have been civilianized, and considering the fact that the unit appears to have civilianized three of these six positions, we determined that three officer positions can now be civilianized. In comparing average salaries and fringe benefits of the three uniformed officers with those of civilians with comparable titles, we determined that the Police Department would save \$47,676 annually by civilianizing 3 of the 12 uniformed officer positions in the Patrol Services Bureau's Resource Management Section, as shown in Table XXIX.

Table XXIX

**Cost Savings from Civilianizing Three Positions
in the Patrol Service Bureau's
Resource Management Section**

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 - Col 7)
3	Police Officer	\$63,886	\$191,658	Average salaries and fringe benefits of four comparable civil service titles (e.g., Associate Staff Analyst, Staff Analyst, Senior PAA)	\$47,994	\$143,982	\$47,676
3			\$191,658			\$143,982	\$47,676

Communications Division

The Communications Division answers emergency calls from the public; plans, designs, installs, and maintains a radio communications system; facilitates communications with other police agencies; investigates complaints on the 911 system; installs and maintains telecommunications services; and provides audio laboratory services.

In 1990, the Division's staff consisted of 128 officers and 1,032 civilian employees. The Staffing Needs Report recommended that the following 63 positions (almost half) be civilianized:

- seven officers in the Telephone Control Unit,
- three officers in the Management & Monitoring Section,
- five officers in the Tape and Record Unit,
- 12 officers in the Inter City Correspondence Unit,
- 26 officers in the Electronics Section, and
- 10 officers in the Communications Section.

In comparing the staffing composition during both periods, the previous audit found that while there was a decrease of six officers in the Communications Section, there was an increase of 29 officers in the entire Division (to a total of 157 officers). As a result, the previous audit concluded that the Staffing Needs Report's recommended changes were partially implemented in one section but offset by increases in uniformed personnel in other sections. The previous audit also found that the ratio of uniformed officers to total staffing was about the same during both periods -- 11 percent in 1990, and 12 percent in September 1996. The previous audit concluded that at least 57 of the 157 uniformed officer positions were still civilianizable -- 63 positions recommended as civilianizable in the Staffing Needs Report minus the six uniformed officer positions transferred out of the Communications Section, for an annual cost savings of \$1,496,005.

Previous Recommendation: The Police Department should civilianize 57 positions in the Communications Division.

Current Status: IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 92 uniformed officers (down 65 from 1996) and 1,401 civilian employees (up 281 from 1996) in the unit. Therefore, we conclude it is possible that the Police Department did civilianize the 57 positions we identified in the previous audit concerning the Communications Division.

Police Academy

The Police Academy trains civilians and uniformed officers employed in the Department. As of September 1996, the various sections within the Police Academy consisted of 510 uniformed officers and 117 civilians.

In October 1990, the staffing of these sections consisted of 366 uniformed officers and 160 civilians. Based on the analysis of the Department's staffing needs, the Staffing Needs Report recommended that 96 of 366 uniformed officer positions (or 26.2%) within six sections be civilianized; these 96 civilianizable positions included 24 officers assigned to the Social Science and Law Departments within the Recruit Training Section, 17 officers in the Defensive Driving Unit, 41 officers in the Post-Entry-Level Training Section, and 14 officers assigned to the Support Services Section, the Central Services Section, and the Special Program Unit.

In comparing the staffing composition of October 1990 with that of September 1996, the previous audit found that rather than implementing these changes, an additional 144 uniformed officers were assigned to the Police Academy, an increase of 39 percent. In contrast, the number of civilians decreased during the period by 43 employees or 27 percent.

Furthermore, the previous audit concluded that while some of the Police Academy's functions (for example, handling firearms) might require uniformed officers, other functions are non-enforcement in nature and do not require the skills and training of a uniformed officer. These functions included clerical, custodial, and security duties, as well as the provision of defensive driving and computer instruction. The previous audit, therefore, concluded that 134 (26.2%) of the 510 uniformed officers assigned to the Police Academy as of September 1996 were civilianizable, for an annual cost savings of \$4,069,312.

Previous Recommendation: The Police Department should civilianize 134 positions in the Police Academy.

Current Status: PARTIALLY IMPLEMENTED

For this follow-up audit, we reviewed the Payroll Management System to determine the numbers, titles, and salaries of the uniformed officers and civilian employees in the unit. As of February 14, 2002, there were 390 uniformed officers (down 120 from 1996) and 117 civilian employees (same as in 1996) in the unit. Based on the analysis of the previous audit and the Police Department's 1990 Staffing Needs Report, both of which stated, as noted above, that a portion of the officer positions in the unit should be civilianized, we determined that 14 officer positions can now be civilianized. In comparing average salaries and fringe benefits of the 14 uniformed officers with those of civilians with comparable positions, we determined that the Police Department would save \$219,632 annually by civilianizing 14 of the 390 positions in the Police Academy, as shown in Table XXX.

Table XXX

Cost Savings from Civilianizing 14 Positions
at the Police Academy

(1) No. of Posi- tions	(2) Rank	(3) Officer Wage & Fringe Benefit	(4) Total of Officer Wage & Fringe Benefit (Col 1 x Col 3)	(5) Basis for Computing Savings in Columns 6, 7, and 8	(6) Civilian Wage and Fringe Benefit	(7) Total of Civilian Wage and Fringe Benefit (Col 6 x Col 1)	(8) Savings Based on Average Wage & Fringe Benefit (Col 4 – Col 7)
14	Police Officers	\$57,651	\$807,114	Average salaries and fringe benefits of 19 comparable civil service titles (e.g., Associate Staff Analyst, Media Services Technician, PAA)	\$41,963	\$587,482	\$219,632
14			\$807,114			\$587,482	\$219,632

Recommendations

1. The Police Department should review and civilianize the 831 positions identified in this report that are non-enforcement in nature and held by uniformed officers in administrative units.

Police Department Response: “The Department questions the methodology used to determine this number of positions and their respective commands. We again acknowledge that there are numerous positions within administrative units that are suitable for civilianization. The Department’s Office of Civilianization is reviewing position task statements from its most recent survey of administrative units in order to enhance the civilianization process. In addition the Police Commissioner has identified 800 positions for immediate civilianization.”

Auditors’ Comments: Earlier in this report, we provide a detailed response to the Police Department’s objections to the methodology used in this follow-up audit (see the section entitled “Police Department Response,” which starts on page 8). It is important to note that the 800 positions that the Police Department has identified for civilianization are all located within enforcement units of the Department. This civilianization plan is commendable. However, while the Police Department recognizes that there are also civilianizable positions in the administrative units, in its response to this audit the Department did not provide us with any figures on how many civilianizable positions it identified in these units or with any specific plans to civilianize these positions.

2. The Police Department should conduct a comprehensive review of all of its administrative (and enforcement) units to identify additional civilianizable positions that would generate cost savings.

Police Department Response: “The Police Department agrees with this recommendation and is actively working on this. The Department’s Office of Civilianization was created to do periodic surveys of all positions within the Department in order to identify those that should be civilianized. It recently completed a survey of operational units and is currently reviewing the administrative commands.”

Auditors’ Comments: As stated above, the Department did not provide us with any figures on how many civilianizable administrative positions it identified or with any specific plans to civilianize these positions.

The Issue of Uniformed Officers Whose Status Is Restricted Duty, Limited Capacity, or Modified Assignment

In the previous audit, the Police Department argued that some of the positions we identified in the audit were not civilianizable because they were filled on a temporary basis or for some longer time period by officers who could not be assigned to enforcement functions. The argument applied to officers placed in one of the following categories: Restricted Duty, Limited Capacity or Modified Assignment. The Police Department defined these as follows:

Restricted Duty: These are uniformed officers who are unable, for physical or emotional reasons, to perform all of the duties of a police officer, and who are placed in a less taxing assignment. The length of time in this type of assignment is usually a minimum of 90 days and a maximum of one year.

Limited Capacity: This assignment involves temporary duty as an intermediate step in returning an officer from sick report or as an alternative to placing him/her on sick report due to a temporary disability. This assignment may not exceed 30 calendar days, but may be renewed two times, bringing the total to no more than 90 days.

Modified Assignment: This involves non-enforcement duties pending determination of fitness to perform police duties. It is usually used in situations involving alleged improprieties, either of a civil or criminal nature. An officer may remain in this status for up to a year if the Department contemplates charges.

However, we argued in the previous audit that positions filled by Restricted, Limited and Modified Duty officers could be considered as civilianizable in that these officers could be transferred to enforcement units and assigned limited enforcement jobs. In fact, when analyzing the information we obtained from the Department in conjunction with our audit findings, we determined that a significant number of Restricted, Limited and Modified Duty officers were already performing limited enforcement duties.

We estimated in the previous audit that 318 of the 1,369 positions initially identified as being civilianizable were staffed by officers in Limited Capacity (21), Restricted Duty (185), or Modified Assignment (112) status. After considering the Department's argument, we continued to believe that officers in all three status categories could be re-assigned to limited enforcement duties. However, since we could only demonstrate that the Department had assigned Limited Capacity and Restricted Duty officers to limited enforcement positions and could not demonstrate that there were limited enforcement positions for Modified Assignment officers, we decided to revise our conclusions. Therefore, we decided to exclude any position staffed by a Modified Assignment officer from our calculations.

In summary, the previous audit recommended that the Police Department civilianize 1,257 positions, (the 1,369 positions initially identified minus the 112 positions estimated to have been staffed by officers on Modified Assignment).

Discussion of Related Matters

The Police Department provided us with a list of 500 non-enforcement positions that were civilianized, under a federal grant program known as COPS MORE, since the previous audit report was issued on February 1, 1999. The list identified the civilianized positions, the names of the uniformed officers transferred, the names and titles of the civilians that replaced the uniformed officers, and the effective dates of the transfers. Sixty-six of the transferred officers were assigned to one of the 34 administrative units reviewed in this follow-up audit.

To determine whether these 66 uniformed officers were actually transferred to an enforcement position, we reviewed the Payroll Management System to ascertain the current work unit assignment for each of the 66 uniformed officers. For the 53 officers that we could locate in the Payroll Management System, five are still assigned to non-enforcement positions. For example, according to the Payroll Management System, two uniformed officers supposedly "transferred" from the Administrative Services Division between December 2000 and September 2001 are still assigned to the Administrative Services Division. A full review by the Police Department of the extent to which the 500 uniformed officer positions were truly civilianized would be appropriate.

Finally, a Police Department review of the staffing of these 34 administrative units would also be appropriate. Twenty of the 34 units had staff increases between September 1996 and February 2002. As shown in Table XXXI below, these 20 units gained an additional 521 positions during this period.

Table XXXI

Schedule of 20 Units Where Total Staffing Levels Increased
Between September 1996 and February 2002

ADMINISTRATIVE UNIT	Total Staffing Levels as of Sept. 1996	Total Staffing Levels as of Feb. 2002	Increase in Total Staffing Level
Administrative Service Division	19	56	37
Building Maintenance Section	176	232	56
Management Information System Division	306	337	31
Fleet Service Division	414	439	25
Quartermaster Section	57	61	4
Audit and Accounts Section	23	25	2
Barrier Section	19	21	2
Criminal Records Section	30	33	3
Quality Assurance Division	58	68	10
Aviation Unit	54	55	1
Communication Division	1277	1493	216
Harbor Unit	181	190	9
Highway District	56	75	19
Medical Division	287	303	16
Supervising Chief Surgeon's Office	4	5	1
Office of Management Analysis & Planning	80	122	42
Patrol Services Bureau-Resource Management Section	22	23	1
Personnel Order Section	43	46	3
Leave and Integrity Section	12	14	2
Property Clerk Division	264	305	41
Totals	3382	3903	521

Recommendation

3. The Police Department should review these 20 administrative units to determine if the reassignment of some of the uniformed and civilian staff assigned to these units would be appropriate.

Police Department Response: “The Department questions the relevance of this analysis in a report on civilianization. It is not germane to the purpose or intent of this audit. That being said, the Department examined staffing levels in some of the units to determine if there appeared to be an unexplained increase that required a more in depth study for possible reassignment.” In its response, the Police Department provided explanations for staffing increases in the Communications Division, the Police Academy, the Management Information Systems Division, and the Building Maintenance Section (see Addendum, pages 5 and 6).

Auditors’ Comments: We commend the Department’s review of these units and suggest that it be extended to all of the Department’s administrative units that experienced an increase in staffing. Through enhanced civilianization and efficiency efforts, the Police Department will be better positioned to maintain the quality of its police services while contributing much needed savings for the City’s budget.



POLICE DEPARTMENT

NEW YORK, N.Y. 10038

Office of Management Analysis and Planning
One Police Plaza, Room 1403

May 24, 2002

Mr. Roger D. Liwer
Assistant Comptroller for Audits
The City of New York
Office of the Comptroller
1 Centre Street, Room 1100
New York, N.Y. 10007

**Re: NYPD Civilianization Draft
Report (Audit #MG02-164F)**

Dear Mr. Liwer:

Civilianization is at the forefront of Police Commissioner Raymond W. Kelly's agenda. The Police Commissioner has, in fact, already identified 800 positions that can effectively be civilianized. These positions in particular will result in immediate cost savings. Additionally the Police Department has civilianized over 1,200 positions using the Safe Streets, Safe City Program and another 1,820 with Crime Bill funding from the 1990s to the present. Although we are aware that this totals over 3,000 civilian positions, retention difficulties offset these increases. The high civilian turnover and headcount reductions in past years have counteracted the civilianization efforts of the Department. This challenges the Department to maintain civilian staffing levels. The Department is engaged in ongoing review of the civilianization process.

While the Police Department agrees in spirit with the Comptroller's audit, there are some concerns that need to be addressed. Our response includes comments concerning the audit's methodology, findings, and recommendations. We have been conscientious in our review and, consequently, trust that your office will seriously consider our comments and ensure that they will be reflected in the audit's final report.

The audit draft report is the result of a follow-up to a prior audit on the same subject. The primary objectives of this first audit were: (1) the identification of civilianizable positions and the determination of the number and type of these positions by unit; and (2) the estimation of the potential cost savings. In June 1998 we responded to this prior audit informing the Comptroller that we could not accept the audit's findings and recommendations because they were based upon a faulty methodology. Unfortunately this audit builds on the previous report and suffers from many of the same shortcomings. Consequently the Department must question some of the audit's findings.

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The following material is a response to the Comptroller's two primary findings and the three recommendations.

Audit Finding #1: There are 831 civilianizable positions in 26 administrative units that can be civilianized.

The Department agrees that there are many civilianizable positions; nevertheless, they are not necessarily the ones chosen by the auditors for the following reasons:

(1) The auditors did not examine the duties being performed by the incumbents of the positions. Therefore they could not know, with precision, if a position was civilianizable or not.

(2) The auditors based their civilianization decisions primarily upon an NYPD report that is 12 years old. They exclusively used the NYPD's 1990 report "Staffing Needs of the New York City Police Department" to determine that 457 positions in 19 units were civilianizable. Their decisions for the remaining 374 positions found in 7 units were based on a combination of September 1996 staffing data and the 1990 Staffing Needs report. To determine the number of civilianizable positions in a unit, the auditors took the civilianization staffing percentages determined 12 years ago and applied them against the February 2002 staffing numbers. This methodology has high propensity for inaccuracy.

The Comptroller relied heavily upon the premise that the Police Department's management, organizational structure, mission, functions, and personnel are essentially identical to what they were 12 years ago. This is not the case. The Police Department is a vital, evolving organization that is constantly adapting to changes in the city, in the criminal justice system, and to the people it serves. Evolutions in the Department requiring increases in uniform personnel also necessitate some degree of civilian administrative and support staff. From 1990 to the present there were significant changes that affect staffing. For example, staffing levels (both uniform and civilian) increased due to the establishment of crime reduction strategies including Compstat, the enforcement of quality of life initiatives, the introduction of Courtesy, Professionalism and Respect (CPR), the establishment of new units (e.g., Fugitive Enforcement Division, Data Integrity Unit, Office of Counterterrorism), and many other initiatives. There were also mergers with the Housing Police Department, Transit Police Department, Traffic Enforcement Agents, and School Safety Division. In fact there was a substantial increase in uniformed personnel strength - over 11,000 members.

(3) After a determination has been made that a position could be civilianized based upon its duties and responsibilities, additional factors must be considered to determine if it should be civilianized. The auditors did not consider these important factors in considering the specific positions recommended for civilianization. The auditors considered only two factors to determine if a position should be civilianized: (a) *potential savings*, i.e., if the uniformed incumbent is earning less than the civilian replacement then that position should not be civilianized, and (b) *Modified Duty Status*, i.e., if the uniformed incumbent is in a modified duty status then that position should not be civilianized.

However there are *two additional reasons* why a specific position should be civilianized: (A) the incumbent's less-than-full duty status due to medical/psychological reasons (this point was highlighted in our response to the Comptroller's prior audit report), and (B) the consideration of mixed staffing in certain administrative and support units.

(A) At the time of the previous audit, the Police Department indicated why such duty status would preclude traditional civilianization in which the replaced uniformed incumbent would assume a law enforcement assignment. We acknowledged that there may be some benefits in replacing a less-than-full duty officer with a civilian employee. The civilian employee may bring desired job skills and also provide additional stability due to the permanence of his/her assignment. In addition, the police officer may be reassigned to a position that would better use his/her Police Department training and experience. However there are inherent difficulties in attempting to achieve the most effective placement of less-than-full duty personnel which, as will be explained, complicates the decision to civilianize.

Limited Capacity personnel are those uniformed members who as an alternative to going sick are given non-enforcement duties in their assigned commands. This capacity cannot last more than 90 days. Importantly there are relatively few job assignments for the limited capacity employee. In precincts, for example, they are often assigned relatively simple administrative duties, such as phone operator.

Restricted Duty personnel similarly are medically incapable of performing enforcement duties. However these uniformed members remain in that capacity for up to one year and are often reassigned to another command. Placement latitude is wider but still only a small range of assignments is available. When feasible, the Department considers the employee's work experience, training, education, and special skills and abilities when assigning these individuals with the intent of using them in the most efficient way. This assignment placement process is further limited by the following factors: the employee's various medical limitations; travel considerations and proximity to doctors; the need for flexibility concerning sick leave and time for doctor's visits or rehabilitation sessions; the employee's rank; the expected duration of duty status; on the job training time requirements; and for special positions, personal integrity and the Commanding Officer's discretion. There are also a number of female uniformed members who cannot perform enforcement duties due to **pregnancy**.

We conducted a review on May 23, 2002 that indicated there are at least 200 uniformed members on less than full duty status in the 26 units civilianized by the auditors - 32 limited, 148 restricted, and 20 pregnant status officers. This constitutes approximately ¼ of the number of positions indicated by the audit. Civilian employees should not be placed in some positions already filled by less than full duty police officers. This would result in no available work assignments for these full salaried police

officers until they are able to return to full duty with subsequent monetary loss to the City. Therefore duty status is one of the factors that the Department must consider when deciding if a position is appropriate for a civilian employee. The auditor's failure to consider this factor increased the number of civilianizable positions.

(B) Another factor in deciding whether a position should be civilianized is the consideration of the most effective staffing mix for a unit. In some cases, the Police Department believes that it is beneficial to have uniformed and civilian personnel performing complementary duties. For example, the Department has found it optimal to have both civilian and uniformed employees performing various functions in the Office of Management Analysis and Planning (analytical functions) and the Legal Bureau (legal functions). The auditors did not take this factor into account which seriously undermines the ability of the Department to properly function.

(4) The auditors used the Payroll Management System (PMS) to determine the current staffing of at least 19 of the 26 administrative units that they identified as civilianizable. The auditors did not verify the PMS figures against Police Department rosters. Since the PMS staffing numbers are an essential part of the auditor's calculation of civilianizable positions, any variance between the PMS figures and the actual staffing figures is important.

Data from PMS is open to multiple interpretations. The Police Department believes that rosters are a more accurate source of data for identifying civilianizable positions within the Department. One example is the Highway District Office. The Payroll Management System indicates that there are 72 uniformed employees assigned to this unit; however, the unit has only 21. The Highway District Office staffing fluctuates due to the inclusion of uniformed members who are temporarily assigned for training purposes. The PMS number included employees who are only temporarily assigned to the Highway District Office for training pending reassignment to a sub-unit. The auditors were not aware of this procedure and used the higher number as the basis of civilianization.

The auditors also included support (e.g., Police Academy) and enforcement (e.g., Aviation and Harbor) units in the total number of administrative units in Table 1 of the report. Although these units have opportunities for civilianization, they should not be included in a review of administrative units.

Audit Finding #2: Civilianizing the 831 positions identified can save \$16.3 million.

The Comptroller estimated that \$16.3 million could be saved annually if all 831 positions were civilianized. In his Executive Budget, the Mayor saves a comparable amount by civilianizing 800 positions. The NYPD plans to hire the aforementioned civilian employees at relatively low cost because positions in operational units have lower salaries relative to positions in administrative commands.

There are also issues with the methodology used by the auditors to calculate cost savings. First, it is necessary to know the number of positions that can be civilianized and the savings per position. The audit did not accurately determine how many positions are

civilianizable. Second, by grouping the civilian titles together and then computing the average salary, the result is a misleading computation. At the exit meeting on May 9, 2002, the Department advised the audit team that the *Scope and Methodology* section should be rewritten such that enough detail is provided in order to properly calculate the preceding figures.

The next part of this report specifically considers the auditors' recommendations:

Recommendation #1: The police department should review and civilianize the 831 positions identified in this report that are non-enforcement in nature and held by uniformed officers in administrative units.

NYPD Response: For the reasons previously cited, the Department questions the methodology used to determine this number of positions and their respective commands. We again acknowledge that there are numerous positions within administrative units that are suitable for civilianization. The Department's Office of Civilianization is reviewing position task statements from its most recent survey of administrative units in order to enhance the civilianization process. In addition the Police Commissioner has identified 800 positions for immediate civilianization.

Recommendation #2: The Police Department should conduct a comprehensive review of all its administrative (and enforcement) units to identify additional civilianizable positions that would generate cost savings.

NYPD Response: The Police Department agrees with this recommendation and is actively working on this. The Department's Office of Civilianization was created to do periodic surveys of all positions within the Department in order to identify those that should be civilianized. It recently completed a survey of operational units and is currently reviewing the administrative commands.

Recommendation #3: The Police Department should review these 21 administrative units to determine if the reassignment of some of the uniformed and civilian staff assigned to these units would be appropriate [21 units cited by the auditors as having an increase in staffing since September 1996 of 1 employee or more].

The Department questions the relevance of this analysis in a report on civilianization. It is not germane to the purpose or intent of this audit. That being said, the Department examined staffing levels in some of the units to determine if there appeared to be an unexplained increase that required a more in depth study for possible reassignment. The Department has highlighted a few units and explanations for their staffing levels are provided:

- **Communications Division**
Staff increase of 246 persons
This unit is already 96% civilianized. Reasons for the staff increase include the transit merger, the addition of new radio zones, additional equipment at Metrotech Center and increased call volume.
- **Police Academy**
Staffing numbers at the academy are fluid due to the fluctuating number of recruits in each incoming class.

- **Management Information Systems Division (MISD)**
Staff increase of 31 persons
This is due to the significant increase in the demand for technical service and support in the post-9/11 era. MISD is also responsible for the expansion of e-mail, video conferencing and LAN workstations as well as staffing the help desk and enhancing the Department's web site.
- **Building Maintenance**
Staff increase of 56 persons
The increase in this division is due to the merger of the Transit and Housing Bureaus, the aging of building structures requiring increased attention, and OSHA issues needing attention.

We appreciate the Comptroller's efforts to conduct the audit and prepare the report. We hope your office found that the Department demonstrated its policy of cooperation with the Comptroller's office during the course of the audit.

If you have any questions concerning this response, please call Deputy Audit Coordinator Michael Manzolillo at (646) 610-8365.

Sincerely,


Joanne Jaffe
Assistant Chief
Commanding Officer

Copy: M. Manzolillo
Mayor's Office of Operations
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