

**Report To
The Mayor and City Council on
City Comptroller Audit Operations
Fiscal Year 2006**

March 1, 2007

**William C. Thompson, Jr.
Comptroller**

William C. Thompson, Jr.
Comptroller

Deputy Comptroller
John Graham

Director, Management Audit
Edward Carey, Jr.

Director, Financial Audit
Faige Hornung

Special Projects Team
Shakawat Ali
Iris Hinds
Susan Morrison-Goldfine
Nancy Crerar
Michael Leinwand

Report Editor
Milton Garrison



COMPTROLLER OF THE CITY OF NEW YORK
1 CENTRE STREET
NEW YORK, NY 10007-2341
(212) 669-3500

WILLIAM C. THOMPSON, JR.
COMPTROLLER

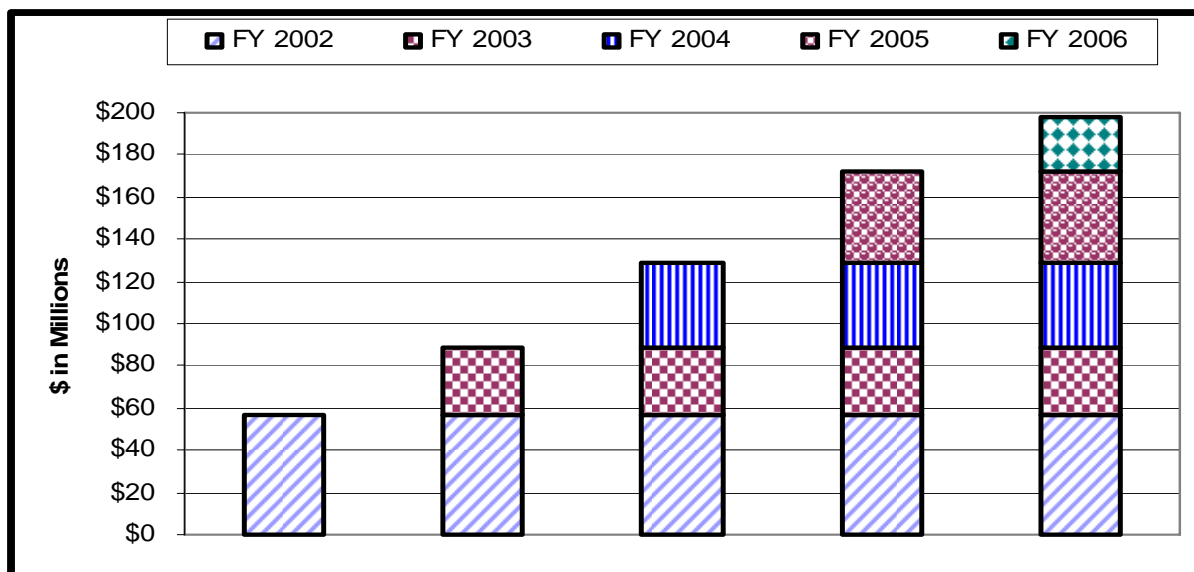
March 1, 2007

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

I am pleased to transmit the Charter-mandated report on the New York City Comptroller's audit operations for Fiscal Year 2006. My audit bureaus issued 80 audits and special reports during the fiscal year that resulted in \$6.3 million in actual revenues and savings and \$19.1 million in potential revenues and savings. Reviews of claims filed against the City identified another \$6.6 million in cost avoidance. Audits for the development and implementation of computer systems by City agencies identified cost overruns of \$3.6 million caused by poor project management. This annual report contains the significant findings and recommendations of the Comptroller's audit activities during Fiscal Year 2006.

I entered office determined to be an activist Comptroller by aggressively using the powers of my office to find new, creative ways to save the taxpayer money and to put our resources to work for all New Yorkers. I instructed the audit bureaus to focus their efforts on those aspects of City operations that would maximize revenues and cost savings and also improve the quality of life for our residents. During the last five years, the audit bureaus have met this challenge with great success by examining programs with the greatest potential risk of revenue loss, cost overruns, mismanagement, inefficiency, waste, and abuse. The 497 audits and special reports conducted from Fiscal Year 2002 through Fiscal Year 2006 have generated a total of \$197.6 million in actual and potential revenues and savings. The following chart illustrates the actual and potential revenues and savings generated each year by the Comptroller's auditors and the cumulative amount of these revenues and savings.

\$197.6 Million in Cumulative Savings Achieved
Fiscal Years 2002 through 2006



The audits issued by my office in Fiscal Year 2006 covered a wide range of subjects, including revenue identification and collection, cost savings, program performance, asset management, internal controls, and information technology.

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

- An audit of the City's franchise agreement with Telebeam Telecommunications Corporation (Telebeam) to install, operate, repair, maintain, upgrade, remove, and replace public pay telephones disclosed that Telebeam did not ensure that its media representatives properly reported their total net commission advertising revenue, nor did they correctly calculate and pay fees owed the City. Telebeam's media representatives underreported \$4.8 million on behalf of Telebeam and another \$11.4 million on behalf of the other 14 public pay telephone operators who together with Telebeam owe the City \$5.2 million. Of this amount, Telebeam owes \$1.5 million in fees and related interest.
- An audit of the Department of Housing Preservation and Development's (HPD's) administration of the Section 8 program, a federally-funded housing-subsidy program, found instances of case files lacking required documentation. As a result, the auditors could not determine whether families were eligible for benefits, whether landlords received appropriate payments, or whether required annual inspections and recertifications were conducted, as required by HPD guidelines. The auditors estimated that \$5,525,493 of \$101,900,572 Section 8 funds paid to landlords was questionable.
- An audit of Homes for the Homeless, Inc., (HFH) disclosed that the non-profit organization violated some key provisions of its contract with Department of Homeless Services (DHS) to provide temporary housing and related services to homeless families at the Saratoga Family Inn (Saratoga). HFH did not comply with DHS contract provisions relating to payment procedures, leading to \$1,055,339 in excessive charges at Saratoga for Fiscal Year 2004. Those excessive charges included \$916,855 that was related to the provision of services to clients housed in 33 rooms at Saratoga not covered under the contract with DHS. Also, HFH did not consistently comply with its contract provisions on social services, such as those relating to maintaining health-screening documentation, permanent housing assistance, and employment services.
- Audits of the tax classification of real property in the boroughs of Staten Island and Manhattan disclosed that the Department of Finance (DOF) did not have adequate procedures in place to ensure the correct classification of mixed-use properties in those boroughs that are listed as Class 1 on the assessment rolls. The auditors identified 80 properties that appeared to be misclassified. DOF could have billed an additional \$1,781,558 in real estate taxes had those properties been correctly classified on the assessment rolls.
- An audit of the Department of Education's (DOE's) administration of the revenues and expenses of the Pupil Transportation Retainage fiduciary account found that DOE failed to properly reconcile the account, as required by Comptroller's Directive #27. As a result, on June 30, 2005, the account contained \$3,071,833 in excess funds that should have been

remitted to either the City's general fund or to various vendors. Of this amount, \$1,426,018 was erroneously transferred to the fiduciary account from the City's general fund; \$1,292,931 should have been transferred from the fiduciary account to the City's general fund; and \$352,884 should have been disbursed to 24 vendors. DOE established the Pupil Transportation Retainage fiduciary account in connection with its provision of school bus transportation to eligible students.

- An audit of the compliance of Staten Island Minor League Holdings, LLC (SI Yankees) with its lease with the New York City Economic Development Corporation (EDC) found that the SI Yankees owed the City \$570,202. This assessment against the SI Yankees was for not reimbursing EDC for electricity use; not paying the City for water and sewer charges; and not making certain payments on time that resulted in late charges being due.
- An audit of the compliance of the USTA National Tennis Center Inc., (USTA) with its lease agreement with the City disclosed that USTA understated its revenue to the City by \$31,185,978. Consequently, the USTA owed the City \$311,860 in additional percentage rent. Under the lease, USTA is required to pay an annual base rent of \$400,000 plus percentage rent—one percent of the gross revenue in excess of \$25 million that is derived directly from or in connection with the facility. USTA understated revenue in a number of revenue categories, such as Broadcasting, Sponsorship, Hospitality, Sponsorship Benefits, and Food Concession.
- An audit of the compliance of Concord Family Services, Inc., (CFS) with its foster-care contracts with the Administration for Children's Services (ACS) found that CFS did not spend certain funds efficiently and lacked some supporting documentation for its expenditures. In fact, during Fiscal Year 2004, ACS paid CFS \$195,335 more than was due according to the supporting documentation for the days-of-care provided to foster children over this period. Other weaknesses uncovered included the lack of case files and of supporting documentation; expenditure of excessive amounts on clothing; lack of accountability over the purchase and distribution of children's clothing; insufficient oversight of CFS by its Board of Directors; and operating with a budget deficit in each of the previous four fiscal years.

Brief descriptions of audits that disclosed the most significant service-delivery and program-performance issues follow:

- An audit of the compliance of the Salvation Army (SA) with its contract to operate and manage Carlton House, a 335-unit transitional housing facility for homeless families, found that SA did not comply with certain contract terms. SA did not ensure that the Carlton House was maintained in a safe and sanitary condition, and it did not maintain documentation indicating that tenant units were inspected regularly. In addition, SA commingled funds received from DHS with funds from other SA programs; made payments from its general account that were not fully supported by the documentation in its files; paid for items that were not delivered to Carlton House; paid employees \$77,820 for work hours that were undocumented; and did not maintain an inventory list of equipment or affix inventory tags to

equipment. Also, DHS did not amend the contract and submit an amendment to the Comptroller for registration when it chose to increase the daily rate it paid SA, contrary to the City's Procurement Policy Board rules.

- An audit of the compliance of the Animal Care and Control of New York City with its contract with the Department of Health and Mental Hygiene (DOHMH) to care for the City's entire homeless and unwanted animal population found that although shelter conditions were adequate, certain aspects of the operation could be improved. Cleaning procedures were not always followed; and timelier cleaning of adoption wards, spot cleaning of cages, and proper drying of floors could improve cleaning. The audit noted that other improvements could be made in the following areas: shelter security, investigations of animals missing from shelters, the isolation of sick animals from healthy animals, and walking of dogs to ensure their proper exercise.
- A follow-up audit of the DOHMH Enhanced Pest Control Program found that DOHMH did not implement a recommendation from a previous audit that it have adequate procedures in place to ensure that complaints are addressed in a timely manner. The follow-up audit found that Office of Pest Control Services (PCS) had no procedures to ensure that duplicate complaints are adequately researched and the relevant job tickets closed. The audit concluded that the absence of established performance-time standards limited PCS's ability to monitor the timeliness of the completion of the critical tasks in the pest control process.
- An audit of the controls over payments by ACS to its five transportation service vendors found a number of internal control weaknesses that could result in ACS paying vendors for transportation services not provided. In Fiscal Year 2005, ACS paid \$2.93 million for vehicular transportation services to its five vendors. ACS failed to make sure that drivers and their vehicles were at their designated sites as indicated in vendors' daily shift schedules. Further, ACS's Transportation Voucher System (TVS) revealed that trip-data field information in TVS was either lacking or incorrect. Moreover, ACS did not obtain backup documentation to confirm that trips using school buses and coaches actually took place when it conducted its prepayment audit of invoices.
- An audit of the Civilian Complaint Review Board (CCRB) investigations of police misconduct complaints found that the CCRB did not consistently perform certain required steps in conducting its investigations. Many case files lacked required investigative case plans and time-triggered progress reports. In addition, some of the plans and progress reports that were prepared were not reviewed by supervisors, indicating that CCRB was not consistently using important management tools to ensure efficient, thorough, and fair investigations.

Brief descriptions of audits at a number of agencies or public entities identified significant deficiencies in internal controls and asset management follow:

- An audit of the use of procurement cards (p-cards) by the Department of Parks and Recreation (Parks) found that Parks had inadequate controls over the use of p-cards. The weaknesses in controls could allow the inappropriate use of p-cards and the issuance of duplicate payments. Parks lacked adequate written procedures for the correct use of p-cards,

did not sufficiently train new cardholders in p-card use, and permitted individuals other than the cardholders to use the cards. In addition, the Accounts Payable Unit could not adequately review p-card purchases because of incomplete documentation, problems with approvals, and the absence of a log of purchases. Parks internal controls also failed to prevent the splitting of some purchases to avoid exceeding transaction limits, the incorrect payment of sales taxes, and the execution of purchases without first checking requirement contracts.

- An audit of the administration of job order contracts (JOC) by DOE disclosed significant weaknesses in the management of the program. JOC is a procurement method for expeditiously performing maintenance, repairs, and minor construction work. The audit found that DOE did not have adequate procedures to ensure that required project documentation was submitted and approved. Moreover, DOE lacked any written policies or guidelines that spell out the circumstances—including a monetary threshold—under which the use of job order contracting is appropriate. Further, DOE has not ensured that inspections of proceed-order work are adequately conducted and documented by reports, daily logs, and photographs. These weaknesses in program controls led to contractors: being assigned work outside their contract locations; not completing all required work; not performing work satisfactorily; and not completing work on time.

All City agencies rely on information technology to help perform the tasks necessary to maintain mission-critical operations. Over the past decade, the City has spent a significant amount of taxpayer dollars on information technology. In light of these developments, I have continued to dedicate a portion of the bureaus' resources to audits of system-development projects. Many of these audits identified computer systems that were developed with excessive cost overruns, that missed deadlines, and that simply did not meet agency needs. Brief descriptions of some of these audits follow:

- An audit on the user-access controls of the New York City Housing Authority (NYCHA) Tenant Selection System (HATS) and Tenant Select and Assignment Plan System (TSAP) found that the two systems were not integrated. The lack of system integration may allow for manipulation of the data so that ineligible applicants could be deemed eligible and placed in NYCHA housing. Further, there were 3,920 instances in which applicants listed as certified in HATS should have appeared on the TSAP database but did not. This raised the possibility that eligible applicants might not have been offered NYCHA housing when it was available for them. In addition, there were a number of operational and application-control weaknesses that may expose both systems to unauthorized access. Among specific weaknesses, NYCHA did not terminate the HATS and TSAP user accounts of some former employees, and there were no formal procedures to ensure that each active HATS user had only the necessary access and user privileges required to complete the designated tasks for that user's job functions.
- An audit of the Legal Tracking System (LTS) of ACS disclosed problems with the development and implementation of the system. Specifically, the system was not completed as scheduled. The auditors could not determine whether LTS, as a finished product, met the initial business and operating requirements or the overall goals as stated in the system-justification description. In addition, there were deficiencies in the formal systems-

development methodology used when developing LTS. This led to delays in development that increased project costs from an estimated \$5.6 million to \$9.2 million as of March 2005. The auditors also noted that the access controls of LTS needed improvement, and data converted from a prior system were often found to be inaccurate and lacking certain data. Also, ACS did not incorporate LTS into its disaster recovery plan, as required.

- An audit of the management of the City Geographic Information System (GIS) and its Citywide projects by the Department of Information Technology and Telecommunications (DoITT) disclosed that DoITT is adequately monitoring and managing Citywide GIS projects. However, a Citywide standard does not exist concerning geospatial data. Consequently, DoITT has been adhering to federal industry-wide “best practices” guidelines as criteria when monitoring the project. In addition, DoITT has adequate provisions for regular backup of GIS information, a disaster recovery procedure, and contingency plans. Although DoITT has adequate security controls in place to ensure that its GIS data is protected from unauthorized access, the auditors also found one control weakness regarding the lack of reassessing user-access rights that resulted in continuing access authorization for individuals who no longer needed it.

Over the past five fiscal years, my audit bureaus have identified almost \$198 million in actual and potential revenue and savings, and have documented many instances of program inefficiency and mismanagement. For the remainder of my tenure as Comptroller, I will continue to deliver on my commitment to maximize revenue while reducing costs and improving the quality of City services and programs.

Very truly yours,

A handwritten signature in black ink, appearing to read "William C. Thompson, Jr.", written in a cursive style.

William C. Thompson, Jr.

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SUMMARY OF AUDIT RESULTS

Actual savings and revenues identified in Fiscal Year 2006 totaled \$ 6.3 million.

Potential cost avoidance, savings and revenues identified in Fiscal Year 2006 totaled \$25.7 million. It should be noted that these are estimates of what could be achieved if all of the audit and special report recommendations are implemented. Of this \$25.7 million:

- \$19.1 million represents potential cost savings or revenues from a variety of management and financial audit findings.
- \$6.6 million presents potential cost avoidance resulting from analyses of claims totaling \$6.9 million.

The Comptroller's Bureau of Management Audit and Bureau of Financial Audit issued 80 audits and special reports in Fiscal Year 2006. Audits of managerial lump sums and welfare fund payments were also performed.

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

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

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ECONOMIC IMPACT OF AUDITS OF GOVERNMENT AND NON-GOVERNMENT AGENCIES
ACTUAL/ POTENTIAL SAVINGS/REVENUE & POTENTIAL COST AVOIDANCE
FROM AUDITS AND SPECIAL REPORTS FOR FISCAL YEAR 2006

<u>REPORT TYPE</u>	<u>FISCAL YEAR 2006 NUMBER OF REPORTS</u>	<u>FISCAL YEAR 2006 ACTUAL SAVINGS/ REVENUE</u>	<u>FISCAL YEAR 2006 POTENTIAL SAVINGS/ REVENUE(1)</u>	<u>FISCAL YEAR 2006 POTENTIAL COST AVOIDANCE</u>	<u>TOTAL</u>
Government Agencies					
Audits	60	\$4,240,458	\$13,689,313	\$0	\$17,929,771
Managerial Lump Sum Reviews	NA	\$306,578	\$0	\$0	\$306,578
High Risk Voucher Reviews	NA	\$348,086	\$49,532	\$0	\$397,618
Total Government Agencies	60	\$4,895,122	\$13,738,845	\$0	\$18,633,967
Non-Government Agencies	20	1,369,413	5,360,698	\$6,581,487	\$13,311,598
Grand Total Government and Non-Government Agencies	80	\$6,264,535	\$19,099,543	\$6,581,487	\$31,945,565

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

SECTION I
GOVERNMENT AGENCIES

OFFICE OF THE ACTUARY (OA)

Follow-up Audit on the Financial Practices of the Office of the Actuary

Audit #FP06-085F

Comptroller's Audit Library #7698

Issued: April 19, 2006

Monetary Effect: None

Introduction

This audit determined whether the Office of the Actuary (OA) has implemented the nine recommendations made in an earlier audit, "Audit Report on the Financial Practices of the Office of the Actuary," (Audit #ME04-077A, issued June 30, 2004). The scope of this audit covered the period July 1, 2004, to June 30, 2005.

Results

The audit disclosed that of the nine recommendations made in the previous audit the OA implemented six recommendations, partially implemented two, and was unable to implement one.

The six recommendations that were fully implemented pertain to updating the inventory list and conducting periodic counts of all physical assets, preparing and maintaining purchase requisitions and receiving reports, using miscellaneous vouchers for allowable purposes, preparing purchase requisition for imprest fund purchases, and ensuring that employees sign for their paychecks. The two recommendations that were partially implemented pertain to having adequate procedures to ensure that duties within the purchasing and the timekeeping and payroll functions are sufficiently segregated, and developing a complete inventory list. The one recommendation that was not implemented pertains to ensuring that all employee time reports are signed by the preparer, supervisor, and data-entry operator.

In addition to following up on the earlier recommendations, we identified two new findings. Specifically, the OA permitted its employees to accumulate annual leave balances in excess of the maximum amount provided for by City guidelines and did not ensure that the individual responsible for paycheck distribution sign the Payroll Management System Paycheck Distribution Control Report.

The OA agreed with the report's six recommendations.

Audit Follow-up

The OA reported that it has either implemented or is in the process of implementing all of the audit's recommendations.

DEPARTMENT FOR THE AGING (DFTA)

Audit of the Department for the Aging Oversight Of Its Contracts for the Delivery of Frozen Meals

Audit #MD06-072A

Comptroller's Audit Library #7743

Issued: June 30, 2006

Monetary Effect: None

Introduction

This audit evaluated the Department for the Aging (DFTA) oversight of the delivery of frozen meals under its contracts with Regional Aid for Interim Needs (RAIN) and Mid-Bronx Senior Citizen Center (MBSCC). DFTA, in conjunction with the non-profit organization Citymeals-on-Wheels, funds a network of community-based agencies to prepare and deliver meals to homebound seniors in the City who are unable to prepare their own meals. The home-delivered meals program, also known as Meals-on-Wheels, is a national program that is administered locally.

On October 1, 2004, DFTA revised the Meals-on-Wheels program in the Bronx as a pilot project called the Bronx Senior Options Program. It awarded three consolidated Bronx Senior Options Program contracts to two vendors for the period October 1, 2004, through June 30, 2005, to provide home-delivered meals, including frozen meals, to eligible seniors. RAIN was awarded two contracts totaling \$1,333,635, and MBSCC was awarded one contract totaling \$648,650. The audit scope was period covered by the contracts.

Results

The frozen meals received by the clients in the Bronx Senior Options Program were delivered in adherence with DFTA Home-Delivered Meals Standards, and for the most part, the clients were satisfied with the program. The meals were delivered in a timely fashion, were maintained frozen throughout the delivery process, and those delivered to the clients matched DFTA's pre-approved frozen menu plan. In addition, meals were personally hand-delivered to the clients, and the vendors called clients if they were late or if they did not answer the door at the time of delivery. Further, the drivers completed their entire routes each day, and the undelivered frozen meals were properly stored for redelivery the next day.

However, DFTA does not adequately oversee or monitor its contracts with its two Bronx Senior Options Program vendors. Specifically: DFTA renewed contracts for both vendors without formally assessing their performance; DFTA does not maintain memos, notes, reports, assessments, or correspondence of meetings and observations; the Daily Activity Reports and the Daily Route Reports do not reconcile; and DFTA does not ensure that drivers are properly licensed and credentialed and that all required documentation is maintained in the vendors' personnel files.

The audit made the following five recommendations, that DFTA should:

- Formally assess and evaluate its vendors' performances prior to renewing their contracts.

- Ensure that the vendors review and reconcile the Daily Route and Daily Activity Reports.
- Review daily the Daily Route and Daily Activity Reports for accuracy.
- Ensure that all correspondence, monitoring reports, observations, and corrective action plans are documented and maintained for review.
- Review and monitor its vendors' personnel files to ensure that employees are qualified and have the required documentation on file.

Though DFTA officials did not agree with all of our findings, they generally agreed with the recommendations.

Audit Follow-up

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

DEPARTMENT OF BUILDINGS (DOB)

Follow-up Audit Report on the Department of Buildings Data Center

Audit #7F05-134

Comptroller's Audit Library #7695

Issued: April 7, 2006

Monetary Effect: None

Introduction

This follow-up audit determined whether the Department of Buildings (DOB) implemented the 13 recommendations made in a previous audit, "Audit Report of the Department of Buildings Data Center," (Audit #7A02-062, issued April 2, 2002). The implementation status of the prior recommendations was reviewed during the period June—September 2005.

Results

Of 13 recommendations made in the previous audit, this follow-up audit disclosed that DOB implemented four, partially implemented four, and did not implement five recommendations. The issues that had not been addressed included: lack of surveillance cameras or a security alarm at the Data Center; lack of backup generator specifically for the Data Center; failure to deactivate user IDs of employees who are no longer working for the agency; lack of procedures developed with the Department of Information Technology & Telecommunications (DoITT) for documenting and reporting mainframe access violations and failed log-in attempts; and non-completion of the alternative-processing site.

The audit made nine recommendations, some of which were made in the earlier report. Those recommendations were that DOB should:

- Install surveillance cameras or a security alarm in the Data Center to monitor the facility at all times.
- Install a backup generator specifically for the Data Center.
- Install an automatic time-out function on its network to lock workstations after a specified period of inactivity on the system.
- Ensure that the Information Technology Unit promptly deletes the accounts of terminated employees.
- Promptly delete inactive and disabled user IDs.
- Establish formal procedures with DoITT to document and report mainframe access violations, and review and follow up on all reported access violations.
- Establish formal procedures to document and report network-access violations and review and follow up on all reported violations.
- Periodically test the disaster-recovery plan and document the test results to ensure that it functions as intended.
- Complete the alternative-processing site at its Queens Borough office.

In its response, DOB generally agreed with the recommendations and indicated that it was in the process of implementing them.

Audit Follow-up

DOB reported that four recommendations have been implemented and three partially implemented. DOB plans to implement one additional recommendation and will not implement one. The Department is waiting for funding to upgrade its swipe-card system and to purchase software to record and document network security violations. It will periodically test and document the test results of its disaster-recovery plan once the alternative-processing site at its Queens Borough Office is completed. Documentation and planning for the Queens Borough Office is still in process and not yet implemented. Once the plan is complete, funding will be requested. However, DOB stated that installing an emergency back-up generator is not feasible because of the space limitations at 280 Broadway.

DEPARTMENT OF BUILDINGS (DOB)

Audit Report on the Revenue Collected for License and Permit Fees by the Department of Buildings

Audit #MG06-077A

Comptroller's Audit Library #7705

Issued: May 5, 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Buildings (DOB) maintained adequate financial controls over cash receipts collected for license and permit fees. DOB is responsible for ensuring the safe and lawful use of more than 900,000 buildings and properties throughout the City by enforcing the Building Code, Electrical Code, Zoning Resolution, and other laws applicable to the construction and alteration of buildings in the five boroughs. DOB imposes and collects fees for the various licenses and construction permits it processes each year. Permit-related fees consist of application fees, plan-examination fees, inspection fees, and building-permit fees.

DOB collects cash at seven cash collection locations that accept and process license and permit fees—one at the Executive (Central) office, one at the Bureau of Electrical Control (BEC), and one in each of the five DOB Borough offices. For Fiscal Year 2005, the DOB collected \$77 million in revenue from license and permit fees.

Results

The audit determined that DOB generally maintains adequate financial controls over cash receipts collected for license and permit fees.

However, during the observation of the BEC, auditors noted weaknesses in controls over cash receipts. Specifically, the cashiers at the BEC generally endorse checks only when they process the payment and enter the amounts in BIS; this includes times when a walk-in customer requests a receipt. Otherwise, the BEC cashiers do not immediately endorse checks received either from walk-in customers or by mail. Moreover, the payments are not recorded in BIS as soon as they are received. The cashiers wait until the next working day to record, and subsequently endorse, the checks. Further, remittance checks and money orders that remained unprocessed were placed in a pouch that was left on the cashier's countertop, rather than secured in a locked drawer. Also, the BEC does not maintain a mail log to record all cash payments received by mail.

The audit noted certain weaknesses in the Licensing Unit also. Specifically, the Licensing Unit does not deposit daily the cash it receives through the mail for license renewals. The Unit may hold those cash receipts from several days to several weeks before depositing them in the bank.

In addition, some safes used to store cash receipts remained unlocked throughout the workday. Also, during visits to the Staten Island, Bronx, and Brooklyn Borough Offices auditors observed that lockable cash drawers were not installed at the cashier stations.

Finally, physical security weaknesses were identified at the cash collection locations. Particularly, at the Manhattan and Bronx Borough offices, auditors observed that the entry doors to the office and cashier areas were unlocked, rendering the areas easily accessible to unauthorized persons.

To address these issues, the audit made nine recommendations, including that the DOB should:

- Require BEC cashiers to immediately stamp all remittance checks upon receipt with a restrictive endorsement stamp.
- Require the BEC to implement and maintain a log to record and track cash receipts received by mail. In compliance with DOB procedures, the log should be used by the Fiscal Unit to monitor cash receipts processed by the BEC.
- Ensure that all cash receipts received through the mail, by the Licensing Unit or another unit, are deposited in the bank on the day that the mail is received, or at the latest on the next business day, as required by Comptroller's Directive #11.
- Ensure that the safes at all the cash collection locations are kept locked at all times and that access be limited to authorized personnel.
- Ensure that cash receipts, whether received by mail or in person, are appropriately safeguarded and secured in a locked safe or cash drawer.
- Institute effective security measures to deter and limit access to cashier and office work areas to authorized personnel. Consider installing an electronic or combination locking

system to restrict access to the cash-collection and office areas to authorized DOB personnel. At a minimum, DOB should ensure that the doors leading to the cashier and work areas are kept locked.

DOB officials agreed with the audit findings and agreed to implement all nine of the audit recommendations.

Audit Follow-up

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

ADMINISTRATION FOR CHILDREN'S SERVICES (ACS)

Audit Report on the Development and Implementation of the Legal Tracking System by the Administration for Children's Services

Audit #7A05-085

Comptroller's Audit Library #7707

Issued: May 23, 2006

Monetary Effect: None

Introduction

This audit assessed the development and implementation of the Legal Tracking System (LTS) by the Division of Legal Services of the Administration for Children's Services (ACS). The goal of the system is to create a comprehensive, integrated system for the Division of Legal Services with one shared database and separate modules for each unit. The audit covered LTS system development through April 2005.

Results

LTS is not complete; therefore, the audit could not determine whether LTS, as a finished product, met the initial business and operating requirements or the overall goals as stated in the system-justification description. However, those components that are operational generally function reliably and contain accurate current information, except for the data converted from a prior system that was found to be inaccurate and lacking certain data. In addition, although LTS was designed and developed according to a formal systems-development methodology, deficiencies in following that methodology appropriately led to delays in development and to increased project costs. The costs rose from an estimated \$5.6 million to \$9.2 million, as of March 2005. Further, ACS indicated that in Fiscal Year 2006, it needs to spend an additional \$718,853 on LTS development, although it could not provide an estimate of the amount needed to complete Phase 3. The audit also revealed that access controls need improvement and that ACS has not incorporated LTS into its disaster recovery plan.

In addition, an audit survey of LTS users disclosed that 33 percent of the users who responded to the survey were happy with LTS; 67 percent were somewhat satisfied with LTS, but would like to see changes to enhance user screens and improve the accuracy of the data. Finally, the procurement process for LTS generally complied with the existing practices in effect at that time, and its design allows for future enhancement and upgrades.

To address these issues, the audit report recommended that ACS:

- Ensure that business and system requirements are adequately defined for the remaining LTS development.
- Ensure that all information recorded in LTS is thorough and accurate.

To ensure that the problems identified in this report do not beset future development projects, ACS should:

- Employ an independent quality-assurance consultant to oversee and monitor the entire development process from its inception.
- Develop written policies and procedures for tracking system users and terminating inactive User IDs. In addition, ACS should periodically review the status of inactive user accounts and terminate access when appropriate.
- Update the disaster-recovery plan to include LTS, conduct a comprehensive test of the plan, and schedule annual tests, as required by Comptroller's Directive #18.
- Ensure that the user concerns identified in the report are addressed. In this regard, ACS should work toward shortening system-response times, increasing availability of applications, standardizing screens and modes of completing action, isolating errors, improving handling of reported problems by the help desk, and providing more frequent training.

In its response, ACS generally agreed with the audit's recommendations and indicated that it was in the process of implementing them.

Audit Follow-up

ACS reported that it has either implemented or is in the process of implementing all of the audit's recommendations. ACS has hired an independent quality-assurance consultant.

ADMINISTRATION FOR CHILDREN'S SERVICES (ACS)

Audit Report on the Compliance of the Concord Family Services with Foster and Child Care Payment Regulations

Audit #MD05-133A

Comptroller's Audit Library #7740

Issued: June 30, 2006

Monetary Effect: Actual Savings: \$195,335

Introduction

This audit determined whether Concord Family Services, Inc. (CFS), a not-for-profit corporation, appropriately managed the revenues received through its contracts with the Administration for Children's Services (ACS) and complied with the provisions of those contracts. CFS has two contracts with ACS to provide foster care services to children under the Foster Boarding Home Program (FBH) and the Supervised Independent Living Program (SILP). FBH handles foster-care placements for children removed by ACS from their primary families. SILP provides housing and support services to children from 18 to 21 years old living independent of adult supervision. CFS operates in three community board areas in Brooklyn—Brownsville, East New York, and Bedford-Stuyvesant.

During Fiscal Year 2004, the period covered by this audit, ACS paid \$6,618,747 to CFS for providing services to 457 children in its programs—430 in the FBH program and 27 in the SILP.

Results

CFS appropriately managed the \$6.6 million it received through its contracts with ACS. In general, expenditures were appropriate and adequately supported. However, CFS did not spend certain funds efficiently and lacked some supporting documentation for its expenditures. These issues were not material enough to detract from the audit's overall conclusion. Nevertheless, CFS was not in compliance with certain provisions of its contracts with ACS that called into question whether foster children in CFS care were receiving adequate services. Specific weaknesses included the following: lack of case files and of supporting documentation; expenditure of excessive amounts on clothing; lack of accountability over the purchase and distribution of children's clothing; insufficient oversight of CFS by its Board of Directors; and operating with a deficit in each of the previous four fiscal years. In addition, during Fiscal Year 2004, ACS overpaid CFS by \$195,335.

The audit recommended, among other things, that CFS:

- Ensure that all case files and related documentation pertaining to foster children are adequately maintained and available for review upon request by authorized personnel.
- Use program funds more efficiently by purchasing clothing from reasonably priced stores.
- Ensure that the CFS Board of Directors is provided with the necessary information to effectively manage CFS operations.
- Enhance its Board of Directors' oversight of financial operations.

The audit also recommended that ACS:

- Establish an authorization process that documents the review and approval of all special and non-routine payments to foster care agencies.
- Ensure that CFS continues its payment plan concerning the \$195,335 owed to ACS.
- Ensure that financial audits are conducted at CFS on a timely basis.

ACS officials generally agreed with the audit's recommendations.

Audit Follow-up

ACS reported that it is in the process of implementing 13 of the 18 audit recommendations. ACS currently recoups \$8,667 per month from payments to Concord in an effort to recover the \$195,335 due. The remaining five recommendations, relating to Concord's clothing inventory, are no longer applicable because Concord has revised its clothing policies and procedures. Concord no longer maintains a clothing inventory nor issues clothing directly to children. Clothing can be purchased by a foster parent, who is required to turn in receipts to CFS; in the case of an SILP child, the child purchases clothing with the guidance of the

caseworker and is reimbursed upon receipts up to the monthly amount authorized by OCFS regulations.

ADMINISTRATION FOR CHILDREN'S SERVICES (ACS)

Audit of Payments by the Administration for Children's Services for Children with Disabilities in Residential Facilities

Audit #MD05-136A

Comptroller's Audit Library #7719

Issued: June 20, 2006

Monetary Effect: None

Introduction

This audit determined whether the payments made by the Administration for Children's Services (ACS) for children with disabilities in residential facilities were accurate, documented, and legitimate.

During Fiscal Year 2005, the period covered by the audit, ACS contracted with 12 Residential Treatment Centers (RTC) to provide 24-hour care and institutional treatment services to children 12 years of age or older who require services that cannot be provided in a less restrictive environment. These are children diagnosed with severe personality, emotional, and behavioral problems, psychiatric disorders, or serious intellectual incapacity. RTC providers are reimbursed for expenses on a per diem rate calculated according to a formula developed by the New York State Office of Children and Family Services. ACS referred approximately 900 children to the 12 RTCs during Fiscal Year 2005 and paid \$48,682,420 for 255,663 care days.

Results

In general, ACS payments for children with disabilities in residential facilities were accurate, documented, and legitimate. A review of ACS payments to the three RTCs in our sample—The Children's Village, SCO Family of Services, and St. Cabrini—found that:

- The RTC requests for payments and attendance records generally reconciled to ACS payments. When RTC data did not match ACS data, payments were withheld until the discrepancies were rectified, and the correct level-of-care rate was used in calculating the payment rates for the sampled children.
- All of the files for the children sampled included the level of care recommended; the yearly permanency review by the State Court; the two most recent Uniform Case Records specifying the plan recommendations for the next six months; and level-of-care amendment approvals. Thus, there is reasonable assurance that the children listed on the attendance records for which ACS made payments were residing in and receiving services at the RTCs.

Since no material weaknesses were found in ACS's controls regarding its payments to residential facilities for children with disabilities, the audit made no recommendations.

ADMINISTRATION FOR CHILDREN'S SERVICES (ACS)

Audit Report on Administration for Children's Services Controls Over Payments to Transportation Vendors

Audit #MJ05-138A

Comptroller's Audit Library #7735

Issued: June 30, 2006

Monetary Effect: None

Introduction

This audit determined whether the Administration for Children's Services (ACS) has adequate controls in place over payments to its five transportation service vendors. ACS was created in 1996 as the first New York City agency devoted solely to serving children and their families. The Division of Transportation Services (Transportation Services) provides vehicles and transportation resources as needed, 24 hours a day, seven days a week, including holidays. To meet additional transportation needs and to supplement its own fleet of vehicles and drivers, ACS uses five transportation vendors. In Fiscal Year 2005, the period covered by the audit, ACS paid \$2.93 million for vehicular transportation services to these vendors.

Results

ACS has some controls in place over payments made to its transportation service vendors. These include prepayment audits of invoices, segregation of the review and payment units, and procedures manuals that describe the request and authorization process for vehicle use.

However, there are a number of control weaknesses that may result in vendors being paid for transportation services not provided. ACS fails to make sure that drivers and their vehicles are at their designated sites as indicated in vendors' daily shift schedules. For 48 (49%) of the 98 shift-hours of field observation during the audit, the drivers and their vehicles were unaccounted for—not observed to be present at their designated sites and were not assigned to any trips.

Further, trip-data field information in the Transportation Voucher System (TVS) is either lacking or incorrect, and trip information from vendors rather than from ACS field personnel is entered in TVS. Transportation Services manuals have not been updated to include the prepayment-audit process, and the Financial Services Unit (FSU) does not obtain backup documentation to confirm that trips using school buses and coaches actually took place when it conducts its prepayment audit of invoices.

The audit made nine recommendations to ACS, among them that ACS should:

- Develop procedures to independently verify that all standby drivers are at the designated sites assigned by the vendor.
- Ensure that all completed trips provided by vendors are entered in TVS.
- Ensure the use of trip vouchers for all vendor-provided trips.
- Ensure that all field staff forward or fax to the ACS dispatchers the information from the trip vouchers as soon as possible so that the dispatchers can enter this information in TVS.
- Establish a procedure to periodically test the accuracy and reliability of data in TVS.
- Update its manuals to include procedures for prepayment audits. These procedures should then be communicated to appropriate agency staff members.
- Require that when conducting its prepayment audits, FSU obtain backup documentation to confirm that trips using school buses and coaches actually took place.

In its response, ACS disagreed with the audit findings and did not address seven of the audit's nine recommendations. However, ACS agreed to update its manuals and to develop procedures to independently verify that all standby drivers are at the designated sites.

Audit Follow-up

ACS reported that it is in the process of implementing six of the nine recommendations. The remaining three recommendations, which relate to TVS, will not be implemented because ACS has begun to design a new system, the Transportation Management System (TMS), which will contain modules to track authorized drivers, permits, maintenance and repairs, E-Z pass use, personal car use, trip authorization data, case data, voucher data, vendor forms, and driver-time information.

THE DEPARTMENT OF CITY PLANNING

Audit Report on the Financial and Operating Practices of the Department of City Planning

Audit #FP06-068A

Comptroller's Audit Library #7717

Issued: June 19, 2006

Monetary Effect: Potential Savings: \$2,563

Introduction

This audit determined whether the Department of City Planning (City Planning) is complying with certain payroll, personnel, timekeeping, purchasing, and inventory procedures, as set forth in the Comptroller's Internal Control and Accountability Directives (Comptroller's Directives) #3, #13, and #24, Department of Citywide Administrative Services (DCAS) personnel rules and leave regulations, Payroll Management System (PMS) guidelines, Department of Investigation (DOI) inventory standards, and the Procurement Policy Board (PPB) rules.

Results

The audit disclosed that City Planning generally adhered to the requirements of Comptroller's Directives #3, #13, and #24, DCAS time and leave regulations, DOI inventory standards, and applicable PPB rules. Moreover, there were no instances in which moneys were improperly used. However, City Planning did not always comply with certain aspects of Comptroller's Directive #3, DCAS time and leave regulations, and DOI inventory standards. This did not affect the audit's overall finding.

The audit made nine recommendations, including that City Planning should ensure that:

- Attempt to recoup the separation pay that was overpaid to the employees.
- Employees are provided training in calculating separation payments.
- It converts excess annual leave to sick leave by May 1 of each year unless it authorizes the carry-over in writing, in accordance with DCAS personnel rules and leave regulations.
- Imprest fund checks are imprinted with the words "Void After 90 Days."
- Complete and accurate inventory records are maintained.

City Planning generally agreed with the report's recommendations but does not plan to recoup the separation pay that was overpaid to its employees.

Audit Follow-up

City Planning reported that it has either implemented or is in the process of implementing eight of the nine recommendations. In addition, City Planning stated that it plans to install the CityTime system, which will eliminate the type of timekeeping errors identified in the audit.

CITY UNIVERSITY OF NEW YORK (CUNY)

Audit Report on Eugenio Maria de Hostos Community College Student Activity Fees

Audit #MH06-104A

Comptroller's Audit Library #7726

Issued: June 29, 2006

Monetary Effect: None

Introduction

This audit determined whether all student-activity fees collected by the Eugenio Maria de Hostos Community College (Hostos) were turned over to the Hostos Association (Association); the internal controls over the expenditures of student-activity fees were adequate; and the expenses incurred by the Association were reasonable, appropriate, and in compliance with prescribed guidelines and bylaws. The Association develops educational, social, cultural, and recreational activities for Hostos students; it receives its revenue from mandatory student-activity fees levied and collected by Hostos. In Fiscal Year 2005, the scope period of this audit, the student activity fees received by the Association totaled \$447,850.

Results

All moneys collected by Hostos for student activity fees were submitted to the Association. In addition, a review of 782 payments found that all purchases were for goods and services that were reasonable, appropriate, and in compliance with guidelines and bylaws of the Association. Controls over the reporting of payments made for stipends and services were also adequate.

The Association has adequate controls over the expenditures, including: segregation of duties, proper authorization, and supporting documentation. Of the 782 payments, 743 (95%) had adequate documentation to support the purchase, such as receipts, invoices, and service contracts. The 612 payments for clubs and organizations that required additional authorization were properly authorized, with the exception of nine payments.

The audit made one recommendation, that the Association should ensure that all payments have adequate supporting documentation.

Hostos officials agreed with and will implement the recommendation.

Audit Follow-up

Hostos reported that it is in the process of implementing the audit recommendation.

DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES (DCAS)

Audit Report on the Administration of the Employee Blood Program Fiduciary Account By the Department of Citywide Administrative Services

Audit #FM06-083A

Comptroller's Audit Library #7711

Issued: May 24, 2006

Monetary Effect: Actual Revenue: \$ 119,000

Potential Revenue: \$1.8 million

Introduction

This audit determined whether the Department of Citywide Administrative Services (DCAS) accurately accounted for the revenues and expenses of the fiduciary account of the City's Employee Blood Credit Program (Program) and ensured that all funds were used in accordance with Program rules and related guidelines. Fiduciary accounts are used to record financial resources held and administered in trust by the City. The Comptroller's Office, in conjunction with the Office of Management and Budget (OMB), establishes fiduciary accounts at the request of various organizations, including City agencies and public benefit corporations.

The fiduciary account received deposits from City employees who joined and paid annual membership fees to the Program's Limited Plan in order to participate. Funds in the account were used to pay for certain Program costs and for such supplementary membership benefits as the use of blood derivatives and pharmaceuticals. As a result of changes to the blood-distribution system throughout the New York City area, the Program was revised in July 1980 by eliminating the Limited Plan and its requirement to pay membership fees. Since 1980, the fiduciary account has been funded by interest only. The audit covered Fiscal Years 2002 to 2005. During that period, \$259,475 in interest income was deposited in the account and \$402,932 was disbursed for Program expenses. As of the end of Fiscal Year 2005, DCAS reported a fund balance of approximately \$1.8 million.

Results

DCAS properly accounted for the revenues and expenses of the fiduciary account and used account funds in accordance with Program rules and related guidelines. However, since the changes made in 1980, the fiduciary account is no longer fulfilling the primary purpose for which it was established. Further, in Fiscal Year 2003, DCAS did not (as it had in Fiscal Years 2002, 2004, and 2005) reimburse the General Fund approximately \$119,000 in account funds to pay for salaries of Program employees.

The report recommended that DCAS:

- Seek an opinion from the Law Department to determine the rightful owner of the \$1.8 million in fiduciary funds and whether the funds are needed to achieve the original purpose for which the account was established under Executive Order #89. If the Law Department opines that the funds are no longer necessary, DCAS should consult the Comptroller's Bureau of Accountancy, closing the fiduciary account and disposing of

the funds in accordance with Comptroller's Directive #27. However, if the Law Department opines that the funds are needed to achieve the original purpose for which the account was established, DCAS should develop a plan as to how surplus funds should be used (e.g., to step up donor recruitment activities, allocate funds for special incentives, or obtain professional assistance on recruitment drives).

- Transfer \$119,000 in funding from the fiduciary account to the General Fund to satisfy disbursements incurred for Program expenses in Fiscal Year 2003.

DCAS officials agreed with the report's recommendations and responded that they have asked for a legal opinion in respect to the possible dissolution of the fiduciary account, and will charge the fiduciary account to reimburse the City for salaries of Program employees incurred during Fiscal Year 2003.

Audit Follow-up

DCAS reported that it is awaiting an opinion from the Law Department concerning the ownership of the \$1.8 million held in the Fiduciary Account. In addition, \$119,000 has been debited from the Blood Account and posted as revenue to the City.

CIVILIAN COMPLAINT REVIEW BOARD (CCRB)

Audit Report on the Case Management Practices of the Civilian Complaint Review Board

Audit # ME06-060A

Comptroller's Audit Library #7738

Issued: June 30, 2006

Monetary Effect: None

Introduction

This audit determined whether the Civilian Complaint Review Board (CCRB) completed its investigations of police misconduct complaints in a timely manner and whether it performed the required steps in its investigations. The period covered by this audit was January 1, 2004, through June 30, 2005.

CCRB is an independent mayoral agency that was created in 1993 and is authorized to investigate complaints concerning misconduct by City police officers. It investigates allegations of excessive use of force, abuse of authority, discourtesy, or use of offensive language including, but not limited to, slurs relating to race, ethnicity, religion, gender, sexual orientation, or disability. The Board, composed entirely of civilians, forwards its findings and recommendation to the Police Department. In Calendar Year 2004, CCRB closed 5,818 cases. It substantiated that there was police misconduct in 399 of those cases.

Results

CCRB ensured that a very high percentage of its cases were completed in a timely manner. Of the 5,818 case investigations during Calendar Year 2004, 98 percent were closed within 18 months of the incident date, as generally required by State law. Significantly, however, CCRB did not consistently perform certain required steps in conducting its investigations. Many case files lacked required investigative case plans and time-triggered progress reports. In addition, some of the plans and progress reports that were prepared were not reviewed by supervisors. Therefore, important management tools to ensure efficient, thorough, and fair investigations are not being consistently used.

The audit recommended that CCRB:

- Ensure that every investigation has an approved investigative case plan as outlined in its procedures.
- Ensure that all required time-triggered progress reports are prepared and reviewed, as outlined in its procedures.

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

Audit Follow-up

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

MANHATTAN COMMUNITY BOARDS

Audit Report on the Financial and Operating Practices of the 12 Manhattan Community Boards

Audit #MJ04-134A

Comptroller's Audit Library #7685

Issued: December 13, 2005

Monetary Effect: None

Introduction

This audit determined whether the 12 Manhattan Community Boards (Boards) are complying with applicable payroll, timekeeping, purchasing, and inventory procedures, as set forth in the Office of Payroll Administration policies and procedures, the Procurement Policy Board Rules (PPB Rules), Comptroller's Directives, and the Department of Investigation's Standards for Inventory Control and Management. During Fiscal Year 2004, the scope of the audit, the 12 Boards had a total of \$2,558,854 in City-funded expenditures, including \$1,796,416 for Personal Services (PS) expenditures.

Results

While the Boards generally adhered to some of the requirements of Comptroller's Directives, the PPB Rules, and the Office of Payroll Administration policies and procedures with respect to payroll, timekeeping, and purchasing, the audit found that overall, there were deficiencies regarding their general compliance with those requirements.

Regarding the areas of adherence, the Boards ensured that all employees are bona fide; accurately paid employees upon separation from City service; generally did not permit employees to carry compensatory time beyond the 120-day limit; and generally ensured that employee leave use and accrual were accurately recorded. However, the Boards did not adhere to a number of requirements specified in the above-mentioned rules and regulations. The findings of noncompliance included the following areas: purchasing (e.g., payments not supported by invoices, employee reimbursements not properly approved, imprest fund rules not followed, inappropriate use of miscellaneous vouchers); inventory (e.g., some items not included in inventory list, some items on list not found, items lacking inventory tags); timekeeping (e.g., employee weekly time reports not reconciled with daily attendance records); and personnel (e.g., some employees paid below the minimum or above the maximum salary for their titles).

It should be noted that the degree of noncompliance varied among the Boards. In addition, among the findings for any particular Board, there were varying levels of noncompliance. One of the key factors contributing to weaknesses at some of the Boards was the managers' stated unfamiliarity with proper City procedures.

To address these issues, the audit made 21 recommendations to the Boards and one recommendation to the Manhattan Borough President's Office (MBPO). Some of the recommendations are listed below.

The Boards should ensure that:

- They retain invoices for payments made and that those payments are adequately supported by invoices.
- They obtain bids for purchases over \$5,000, in accordance with PPB Rules.
- They use and manage their Imprest Funds properly, in accordance with Comptroller's Directive #3.
- They use miscellaneous payment vouchers for only allowable purposes, as described in Comptroller's Directive #25.
- They maintain complete and accurate inventory records of its equipment.

The MBPO and Boards #1, #3, #6, #7, #8, and #9 responded to the audit. In their responses, the Boards and the MBPO generally agreed with the audit's findings.

Audit Follow-up

Community Boards #1, #2, #3, #4, #5, #6, #8, and #10 reported that most of the audit recommendations have been implemented. The MBPO and Community Boards #7, #9, #11, and #12 did not provide follow-up information.

NEW YORK CITY COMPTROLLER'S OFFICE

Cost Allocation Plan Fiscal Year 2005

Report: #FM06-105S

Comptroller's Audit Library # N/A

Issued: February 2, 2006

Monetary Effect: None

Introduction

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

The Comptroller's Office review of its own costs resulted in a summary schedule that was sent to the Office of Management and Budget (OMB) for inclusion in the City's Cost Allocation Plan. The schedule indicated, by bureau, the percentage of staff time spent providing services to various City agencies during Fiscal Year 2005.

Results

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

OFFICE OF THE CRIMINAL JUSTICE COORDINATOR

Audit Report on Expenditures for Other Than Personal Services by the Office of the Criminal Justice Coordinator

Audit #FM06-108A

Comptroller's Audit Library #7716

Issued: June 19, 2006

Monetary Effect: None

Introduction

This audit determined whether the Other Than Personal Services payments by the Office of the Criminal Justice Coordinator were valid and accurate. The Office of the Criminal Justice Coordinator (CJC) is the Mayor's advisor on criminal-justice policy and legislation and is responsible for coordinating the activities of the City criminal-justice agencies. CJC also serves as the City's primary liaison with the court system, the five District Attorneys, and the State criminal-justice system.

As a City office, CJC must comply with both the City's Policy Procurement Board rules and Comptroller's Directives when initiating purchases. The audit covered the period July 1, 2004, to June 30, 2005.

Results

CJC OTPS payments were processed appropriately, and the payments were valid and accurate. Since CJC payments complied with City purchasing guidelines and regulations, the audit made no recommendations in this report.

KINGS COUNTY DISTRICT ATTORNEY'S OFFICE

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

Audit #MH05-054A

Comptroller's Audit Library #7687

Issued: December 22, 2005

Monetary Effect: None

Introduction

This audit determined whether the Kings County District Attorney's Office is complying with City guidelines for payroll, personnel, timekeeping, purchasing, and inventory control. The scope of the audit was the period July 1, 2003, through June 30, 2005 (Fiscal Years 2004 and 2005). During Fiscal Year 2004, Personal Services (PS) expenditures for the Kings County District Attorney's Office (District Attorney's Office) amounted to \$49.9 million, and Other Than Personal Services (OTPS) expenditures amounted to \$14 million. The adopted budget for Fiscal Year 2005 was \$51 million for Personal Services expenditures and \$14.3 million for Other Than Personal Service expenditures.

Results

The District Attorney's Office adhered to several aspects of Comptroller's Directive #13, #14, and #24. Regarding PS expenditures, sampled employees were bona fide and their time and attendance were recorded. Annual leave, sick leave, and compensatory time use were accurately recorded and deducted from the Payroll Management System (PMS), overtime and compensatory time were properly approved, and annual and sick leave were properly accrued based on employees' length of service. In addition, the payroll process was adequately segregated, and undistributed paychecks were carefully controlled to insure that they were not misappropriated.

Regarding OTPS expenditures, the audit found that the items purchased were necessary for District Attorney's Office operations. Sampled voucher line amounts and corresponding purchase orders were properly approved, and the amounts paid to vendors were accurately calculated. In addition, appropriate documentation to support each payment was maintained for the sampled vouchers.

However, the District Attorney's Office had instances of noncompliance with regard to personnel, timekeeping, purchasing, and inventory guidelines. Specifically, the annual salaries of 178 of the 534 District Attorney's Office non-Assistant District Attorney (non-ADA) employees were not within the salary range of their Career and Salary Plan titles, employees were allowed to leave work early the day before major holidays and the Friday before holiday weekends without charging their accrued leave time, and five employees from the 55 sampled non-ADA employees had more than five instances of undocumented sick leave within a "sick leave" period, but were not placed on sick leave restriction.

In addition, personnel files lacked required documents; documentation for one managerial lump sum payment was not submitted to the Comptroller's Office for review as required by

Comptroller's Directive #14; and there is no evidence that the District Attorney's Office internally audits its payroll process.

Further, the District Attorney's Office does not have written policies and procedures for purchasing and payments; improperly used miscellaneous vouchers; failed to issue purchase orders; and used incorrect object codes for 18 of the 80 payments sampled. Lastly, the District Attorney's Office did not maintain complete and accurate inventory records for all its equipment.

To address these issues, the audit made 11 recommendations, including the following:

District Attorney Officials should:

- Institute as a regular practice the review of salaries and their respective maximum salary levels under their titles when granting pay increases; it should transfer employees whose salaries are not within the ranges of their titles into other titles for which they qualify and that have job levels that encompass their current pay levels, or should appropriately adjust their salaries.
- Cease its practice of allowing employees early departure before holidays without charging their leave balances.
- Require that its employees provide medical documentation for sick leave used, in accordance with its office policies. Employees should be placed on sick leave restriction after five or more instances of undocumented sick leave within a "sick leave period."
- Ensure that all required forms are received and retained in the employees' personnel files.
- Comply with Comptroller's Directive #14 and submit all non-ADA managerial lump sum payments to the Comptroller's Bureau of Audit for pre-audit.
- Ensure that the payroll process is independently audited in accordance with Comptroller's Directive #13.
- Comply with Comptroller's Directive #24 and use miscellaneous vouchers only when applicable.

In their response, District Attorney's Office officials agreed with the audit's recommendations.

Audit Follow-up

The District Attorney's Office reported that all of the audit's recommendations have been implemented.

NEW YORK COUNTY DISTRICT ATTORNEY'S OFFICE

Audit Report on the on Expenditures for Other Than Personal Services by the New York County District Attorney's Office

Audit #MJ05-132A

Comptroller's Audit Library #7686

Issued: December 22, 2005

Monetary Effect: None

Introduction

This audit determined whether the New York County District Attorney's Office (District Attorney's Office) had adequate controls over its Other Than Personal Services (OTPS) expenditures to ensure that they were valid (i.e., for proper business purposes) and that payments were correctly executed. The scope of this audit covered the period July 1, 2004, through June 30, 2005 (Fiscal Year 2005), during which OTPS expenditures for the District Attorney's Office were \$6,744,345, as recorded in the City Financial Management System.

Results

The District Attorney's Office has adequate controls in place to ensure that OTPS expenditures are valid and executed correctly. The audit also found that it generally complied with the City's purchasing guidelines as stated in the PPB rules and Comptroller's Directives. The Office followed the Comptroller's Directives relevant to purchasing and processing vouchers. It also had established proper controls that provided assurance that proper segregation of duties exists between recording, authorizing, and maintenance of custody. The audit also determined that goods and services purchased were reasonable expenditures related to the duties of the Office.

However, the audit identified three weaknesses in controls. The Office used miscellaneous vouchers for some purchases that should have been made through purchase orders, did not always obtain bids as required, and did not have a consolidated procurement procedures manual.

The audit made three recommendations that the New York County District Attorney's Office should:

- Limit the use of miscellaneous vouchers to those purchases in which the estimated or actual expenditures cannot be determined, in accordance with Comptroller's Directive #24.
- Obtain bids for purchases over \$5,000, in accordance with PPB rules.
- Document its procurement process in a consolidated procurement-procedures manual.

In their response, District Attorney's Office officials agreed with the audit's recommendations.

Audit Follow-up

The District Attorney's Office reported that it has either implemented or is in the process of implementing all of the audit's recommendations.

QUEENS COUNTY DISTRICT ATTORNEY'S OFFICE

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

Audit #FP05-123A

Comptroller's Audit Library #7689

Issued: December 30, 2005

Monetary Effect: Actual Revenue: \$10,488

Introduction

This audit determined whether the Queens County District Attorney's Office (District Attorney's Office) complied with certain payroll, personnel, timekeeping, purchasing, and inventory procedures, as set forth in Comptroller's Directives #13, #24, and #25; Department of Citywide Administrative Services (DCAS) Time and Leave regulations; the District Attorney's Office manual; applicable Procurement Policy Board (PPB) rules; and Department of Investigation Standards for Inventory Control and Management. The scope of this audit covered the period July 1, 2003, to June 30, 2004.

Results

The audit disclosed that the District Attorney's Office generally adhered to the requirements of Comptroller's Directives #13, #24, and #25, City Time and Leave Regulations, the District Attorney's Office manual; applicable Procurement Policy Board (PPB) rules; and Department of Investigation Standards for Inventory Control and Management. In addition, our examination of the District Attorney's Office Personal Services and Other than Personal Services expenditures disclosed no instances in which moneys were improperly used.

However, the District Attorney's Office did not always ensure that: employees sign for their paycheck and that each page of the Paycheck Distribution Control report was certified by the person responsible for distributing the paychecks; employees' salaries were within the salary ranges of their Career and Salary Plan titles; employees' leave balances were within the amounts allowable under City Time and Leave Regulations; City regulations for sick leave were enforced; employees charged their leave balances for all early departures; timekeeping records were complete, accurate, and properly approved; employees submitted leave-authorization forms for time used; voucher packages were stamped "vouchered" as required by Comptroller's Directive #24; vouchers were charged to correct object codes; "miscellaneous" vouchers were only used for allowable purposes; and equipment was tested when it was received. Moreover, the District Attorney's Office did not require that its Assistant District Attorneys and managers record their arrival and departure times in accordance with Comptroller's Directive #13, and it did not immediately claim a \$10,488 rent credit from the landlord. We believe that the weaknesses found were generally minor and therefore do not detract from the audit's overall conclusion that the Queens County District Attorney's Office generally complied with applicable payroll, timekeeping, and purchasing procedures.

The audit made 11 recommendations including that the Queens County District Attorney's Office should ensure that:

- Employees sign the Paycheck Distribution Control Report upon receipt of their paycheck and that each page of the Paycheck Distribution Control Reports is certified.
- Employees are transferred into titles for which they qualify and that they have salary ranges that encompass their current pay levels.
- It converts unused compensatory time to sick leave after 120 days as required for employees covered by DCAS' Time and Leave Regulations unless it authorizes the carry-over in writing.
- Employees charge their leave balances for all early departures.
- ADAs record their daily arrival and departure times and other timekeeping transactions on a form of its choice.
- Immediately claim the \$10,488 rent credit from the landlord.

The District Attorney's Office agreed with 9 of the report's 11 recommendations. It did not agree with the report's recommendations that Assistant District Attorneys and managers should be required to record their daily arrival and departure times and that employees should charge their leave balances for all early departures.

Audit Follow-up

The District Attorney's Office reported that it has either implemented or is in the process of implemented the nine recommendations that it agreed with. The Office has claimed and received the \$10,488 rent credit from the landlord. However, it continues to disagree with the other two recommendations.

ECONOMIC DEVELOPMENT CORPORATION (EDC)

Audit of the Administration of Payments in Lieu of Taxes Under Economic Development Corporation and Industrial Development Agency Leases

Audit #FM05-125A

Comptroller's Audit Library #7676

Issued: August 2, 2005

Monetary Effect: Actual Revenue: \$ 601,381
Potential Revenue: \$2,504,062

Introduction

This audit determined whether "payments in lieu of taxes" (PILOTs) were properly calculated, billed, accounted for, and reported. The audit also determined whether PILOTs that were collected were appropriately deposited, and whether PILOT disbursements were made in accordance with New York State law. The audit covered the periods Fiscal Year 2002 through Fiscal Year 2004.

This audit was initiated as a result of the Comptroller's concern regarding the transparency and accountability in the process by which revenue derived from (PILOTs) flow in and out of the City's general fund.

PILOTs, which are contained in lease agreements between the City and property owners, are intended to offer owners real-property tax relief. Under these agreements, property owners are exempt from paying real-property taxes; instead, they pay an amount prescribed by the agreement that is generally less than the property tax. In Fiscal Years 2002 through 2004, the Industrial Development Agency (IDA) billed \$147.6 million and collected \$152.5 million in PILOTs from property owners who had agreements with IDA.

Results

The audit found that PILOT amounts collected were properly accounted for, reported, and deposited. However, disbursements of IDA PILOTs are not being made in accordance with New York State law, because funds are not being remitted to the City treasury within 30 days of receipt. In addition, PILOT funds are being transferred to the Economic Development Corporation (EDC) in violation of the General Municipal Law. In fact, approximately \$59.4 million had been on deposit with the trustee for more than 30 days (as of May 31, 2005) that should have immediately been transferred to the City treasury. In addition, EDC has \$601,381 in its operating account that should be returned to the trustee for remittance to the City treasury.

Furthermore, the Department of Finance (DOF), did not always calculate, and therefore bill, property owners for the proper PILOT amounts due. As a result, the City did not collect \$415,653 in PILOT revenue. Moreover, IDA PILOT revenue is underreported, because it is not recorded on the City's books until it is transferred from the trustee to the City treasury; it should be recorded when it is received by the trustee.

Finally, DOF does not always ensure that properties whose PILOTs expire are properly placed back on the City's tax rolls. As a result, the City has not collected \$2,088,409 million.

The audit recommended that OMB:

- Ensure that the current balance of the trust account (\$59.4 million as of May 31, 2005) be immediately transferred to the City treasury.
- Ensure that all future PILOT funds are remitted to the City treasury within 30 days of receipt, as required by the General Municipal Law.
- Report PILOT revenue in the fiscal year that it becomes available.

EDC should:

- Remit the \$601,381 in excess funding to the trustee for remittance to the City treasury.

DOF should:

- Ensure that it accurately bills property owners for PILOTs in accordance with terms of the lease agreements. In this regard, DOF should ensure that all calculations are reviewed and approved by a supervisor before bills are sent to property owners.
- Recalculate the PILOTs due for the properties identified in this report. In addition, DOF should credit those properties where overpayments were made and seek to recover the underpayments, if permissible by law.
- Ensure that properties whose PILOTs expire are immediately recorded on the City's property tax rolls.

In its response, OMB stated that it disagrees with the Comptroller's interpretation of the law relating to PILOTs. Nevertheless, OMB agreed to comply with a recently enacted "local law governing the use of PILOTs." EDC stated that "based on the analysis by the Corporation Counsel, both EDC and the IDA believe that their treatment of PILOT funds is appropriate and in accordance with Law." Moreover, EDC does not believe that its Executive Committee approved projects without public scrutiny. Finally, DOF stated that it agrees with the audit's general findings and recommendations and has "taken steps to collect every penny owed the City by rebilling owners and retroactively restoring former PILOT properties to the tax rolls."

Audit Follow-up

OMB reported that after the City Council enacted a law governing the use of PILOTs, the Mayor entered into an agreement with the Council that delineates the procedures for use of PILOTs. All PILOTs in excess of those necessary to fund projects approved are currently remitted, with interest to the City, prior to the end of the fiscal year.

EDC reported that in June 2005 OMB authorized the transfer of the \$601,381 to other approved economic-development projects in lieu of drawing down additional PILOT funds from the Trustee account.

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

DEPARTMENT OF EDUCATION (DOE)

Audit Report on the Department of Education's Administration of the Pupil Transportation Retainage Fiduciary Account

Audit #FM06-106A

Comptroller's Audit Library #7713

Issued: June 16, 2006

Monetary Effect: Actual Revenue: \$3,164,629

Introduction

This audit determined whether the Department of Education (DOE) accurately accounts for revenues and expenses of the Pupil Transportation Retainage fiduciary account and ensures that all funds are used in accordance with the fiduciary agreement and Comptroller's Directive #27. Fiduciary accounts are used to record financial resources held and administered in trust by the City.

In 1995, DOE established the Pupil Transportation Retainage fiduciary account in connection with its provision of school-bus transportation to eligible students. Of the 53 vendors under contract with DOE to provide transportation to students, 33 chose to have retainage withheld and maintained in the interest-bearing fiduciary account. At the end of the school year, if DOE determines that a vendor has adequately fulfilled its contract obligations, the retained amount plus interest earned is withdrawn from the fiduciary account and disbursed to the vendor. During Fiscal Year 2005, the period covered by the audit, \$19.4 million was deposited in the account and \$16.2 million was disbursed to vendors. The reported fund balance as of November 18, 2005, was \$21.2 million.

Results

DOE accurately accounted for the Pupil Transportation Retainage fiduciary account revenues and expenses and ensured that funds were used in accordance with the fiduciary agreement. However, DOE failed to properly reconcile the fiduciary account with information in the City Financial Management Systems (FMS), as required by Comptroller's Directive #27. As a result, on June 30, 2005, the account contained \$3,071,833 in excess funds that should have been remitted to either the City's general fund or to various vendors.

The audit attributed the excess funds to the following:

- \$1,426,018 that was erroneously transferred to the fiduciary account from the City's general fund.
- \$1,292,931 that should have been transferred from the fiduciary account to the City's general fund.
- \$352,884 that should have been disbursed to 24 vendors (this consists of \$10,841 for 13 vendors whose contracts have either been assigned or who opted to provide a letter of credit; and \$342,043 for 11 vendors that are possibly out of business).

Further, Comptroller's Directive #27, effective August 15, 2003, states that fiduciary accounts should not be used to account for retainage withheld from contractors, but that such

retainage should instead be accounted for using the retainage functionality of FMS. Therefore, DOE should reconcile, then terminate, the fiduciary account and transfer the remaining balance to the City's general fund.

The report recommended that DOE:

- Transfer \$1,292,931 to the City's general fund.
- Disburse to the appropriate vendors \$10,841 (consisting of \$3,767 for vendors whose contracts have been assigned to others and \$7,074 for vendors providing letters of credit).
- Attempt to find vendors that may no longer be in business and remit to them \$342,043 in account funds. In the event that these vendors cannot be found, the Department should seek legal opinion to determine whether these funds should be remitted to the City's general fund.
- Reconcile, and then terminate, the fiduciary account. Ensure that retainage funds are accounted for under FMS. If needed, seek assistance from the Comptroller's Bureau of Accountancy for guidance on how to account for retainage using FMS.

DOE officials agreed with the audit's findings and described the steps that will be taken to address the recommendations.

Audit Follow-up

DOE reported that it has either implemented or is in the process of implementing all of the audit's recommendations. As of January 26, 2007, a total of \$3,164,629 has been transferred to the City's general fund. This amount includes: \$1,426,018 that was erroneously transferred to the fiduciary account from the City's general fund; \$1,368,073 from the fiduciary account that should have been transferred to the general fund (this is an increase from the \$1,292,931 identified in the audit); \$367,541 to cover tax liens of 11 vendors who are no longer in business (DOE disbursed \$11,730 to the other 13 vendors); and \$2,997 that had been pending release to the general fund.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on Job Order Contracting by the Department of Education

Audit Library #FR05-139A

Comptroller's Audit Library #7727

Issued: June 28, 2006

Monetary Effect: Potential Savings: \$63,482

Introduction

This audit determined whether the Department of Education (DOE) effectively administers Job Order Contracting (JOC), a procurement method for expeditiously performing

maintenance, repairs, and minor construction work. DOE provides primary and secondary education to more than one million City students. Under a job order contract, DOE's Division of School Facilities (Division) can direct a contractor to perform individual tasks as needed rather than awarding individual contracts for each small project. The cost of JOC work is based on previously established unit prices for specific items (e.g., painting, plastering). DOE employed a consultant, the Gordian Group, to develop and implement the JOC program, create a catalog of unit prices, and provide construction-management services, for which it is paid a fee on the basis of a sliding scale.

Results

DOE is not effectively administering the JOC program. Specifically, it has no adequate procedures to ensure that required project documentation was submitted and approved. Moreover, it lacks any written policies or guidelines that spell out the circumstances—including a monetary threshold—under which the use of job-order contracting is appropriate. Further, it has not ensured that inspections of proceed-order work are adequately conducted and documented by reports, daily logs, and photographs. These weaknesses have led to contractors being assigned work outside their contract regions, and contractors not completing all required work, not performing work satisfactorily, and not completing work on time.

Moreover, DOE has no system in place to review the prices used to determine the cost of JOC work. It also lacks an adequate system of internal controls to ensure that invoices submitted by the Gordian Group are properly reviewed and approved. As a result, DOE overpaid the Gordian Group \$63,482 in construction management fees in Fiscal Years 2004 and 2005.

We found problems with DOE's mainframe computer system, PASSPORT, and the Division's PROGEN databases.

The audit made 24 recommendations, including that DOE:

- Ensure that JOC contractors submit all required material samples, product data, drawings, test reports, guarantees and warranties. Record and properly maintain all required documentation in DOE files.
- Ensure that JOC contractors are assigned work within their designated regions. In those cases where work must be assigned to a contractor in another region, written justification must be included in DOE files.
- Develop and implement written guidelines that stipulate the circumstances and monetary threshold under which the use of job-order contracts would be appropriate. In this regard, the use of job-order contracts should be limited to the performance of repairs, maintenance work, or minor construction.
- Ensure that it adheres to unit prices in its "Construction Cost Catalog" when determining the cost of proceed-order work. It should also review the unit prices in the "Construction Cost Catalog," and make any necessary adjustments to ensure that the prices are consistent with industry standards.

- Implement inspection procedures for Division inspectors consistent with procedures required for the Gordian Group inspectors. Review file documentation to determine whether the Gordian Group inspected the work discussed in this report. If the Department cannot verify that inspections were properly conducted, it should seek to recoup any payments made to the Gordian Group for that work.
- Ensure that JOC contractors complete all work satisfactorily, and on schedule. Compel the contractors mentioned in this report to immediately perform all necessary remedial work to correct noted deficiencies.
- Recoup \$63,482 in overpayments to the Gordian Group. Implement internal controls to ensure that invoices are properly reviewed and approved.
- Implement adequate controls, as required by Comptroller's Directive 18, to ensure that databases are complete and accurate.

DOE stated that of 19 recommendations, 10 have been implemented and 9 are pending. DOE disagreed with the remaining 5 recommendations, which include: requiring JOC contractors to submit required materials, samples, product data, etc.; developing and implementing written guidelines that stipulate the circumstances under which the job order contracts would be appropriate; and recouping the \$63,482 in overpayments.

Audit Follow-up

DOE reported that five of nine pending recommendations have been implemented and the remaining four are in the process of being implemented.

DEPARTMENT OF EDUCATION (DOE)

Audit of the Department of Education's Administration of the High School Admission Process

Audit #MD05-064A

Comptroller's Audit Library #7697

Issued: April 12, 2006

Monetary Effect: None

Introduction

This audit evaluated the Department of Education (DOE) administration of the high school admission process, including whether the high school admission process in the middle schools was consistent with DOE procedures; whether middle school guidance counselors carried out their responsibilities in the process adequately; and whether DOE-reported student high school selection and placement data was valid. The scope period of the audit covered students matched to high schools during the 2004-2005 School Year. Each year, about 100,000 students apply for admission to the City's public high schools. All students who are City residents and meet eighth- or ninth-grade promotion standards are guaranteed entrance to a high school. Students complete high school applications by ranking in order of

preference up to 12 high school programs. A high school may offer several programs. Students are matched to their highest-ranked school program that has in turn ranked them for admission. Since December 1, 2001, Spherion Atlantic Enterprises LLC–Technology Group (Spherion) has been under contract with DOE to process high school applications.

Results

Overall, DOE officials are administering the high school admission process according to DOE procedures. Deadlines are established for each stage of the process, meetings are held between DOE officials and representatives of the applications-processing vendor to discuss issues that arise, and training is provided to middle school guidance counselors on their role in the admission process, although the training could be improved. In addition, DOE regional offices hold regular meetings with guidance counselors to discuss the meeting of deadlines and any other admission issues.

However, the High School Application Processing System (HSAPS) allows changes to data in its system to override and delete the prior entries without documenting the changes. Therefore, auditors could not determine whether discrepancies found between high school choice information shown on student applications and the data entered in HSAPS were from changes made by guidance counselors or by data-entry errors.

In addition, auditors found that High School Directories were not delivered to schools on a timely basis; and there was confusion amongst guidance counselors and principals regarding the student-selection methods used by the high schools.

The audit made the following three recommendations, that DOE should:

- Require that documentation be kept of any changes made to HSAPS computer data after the student application data is initially entered.
- Ensure that the High School Directories are delivered on a timely basis.
- Ensure that the guidance counselors and principals have a thorough understanding of the high school selection methods.

DOE officials agreed with the audit’s findings and recommendations.

Audit Follow-up

DOE reported that the audit’s recommendations have been implemented.

DEPARTMENT OF EDUCATION (DOE)

Audit Report on the Department of Education's Compliance with Fire and Safety Mandates in Elementary Schools

Audit #MG06-089A

Comptroller's Audit Library #7709

Issued: May 24, 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Education (DOE) was in compliance with applicable State and City fire and safety regulations for elementary schools. DOE maintains approximately 734 elementary schools throughout the five boroughs. It is responsible for keeping school buildings safe and secure while school is in session and the premises are occupied. At each school the principal and the custodial staff are responsible for ensuring that their school is in compliance with various fire and safety regulations issued by the State, the Fire Department, the Department of Buildings, and the Schools Chancellor. State law requires the schools to conduct at least 12 fire drills during the school year, of which eight must be conducted before December 1. In addition, at least one of the 12 fire drills must be performed during a lunch period or should include instructions in the procedure to be followed in the event that a fire occurs during lunch period.

Results

The audit found that DOE is generally in compliance with fire and safety regulations in the following areas: fire alarm condition and testing; fire safety recordkeeping at the schools; accessibility and condition of exit and inner hallway doors; and roof access.

However, not all elementary schools are in compliance with fire-drill requirements and the Office of School Intervention and Development's fire-drill database holds incomplete and inaccurate records of fire drills conducted by the elementary schools.

To address these issues, the audit made four recommendations, among them that DOE should:

- Closely monitor the fire drills at elementary schools and ensure that schools meet State requirements.
- Ensure that schools enter fire-drill information into the Fire Drill database accurately and on a timely basis.

Audit Follow-up

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

OFFICE OF EMERGENCY MANAGEMENT (OEM)

Audit Report on the Payroll, Timekeeping, and Other Than Personal Services Expenditures of the New York City Office of Emergency Management

Audit #MG06-075A

Comptroller's Audit Library #7710

Issued: May 24, 2006

Monetary Effect: None

Introduction

This audit determined whether the Office of Emergency Management (OEM) complied with applicable personnel, payroll, timekeeping, and small-procurement policies and procedures established by the agency, and those set forth in the Comptroller's Internal Control and Accountability Directives. OEM was established in 1996 to coordinate the City's efforts to resolve emergency incidents. On January 1, 2002, OEM was elevated to departmental status following a referendum amending the City Charter. The agency is also the City's liaison with the U.S. Department of Homeland Security, and it oversees the City's compliance with federal preparedness and emergency-response requirements. In Fiscal Year 2005, OEM's actual expenditures totaled \$9,104,070, including \$3,925,122 for Personal Services (PS) and \$5,178,948 for Other Than Personal Services (OTPS).

Results

The audit found that OEM generally adhered to the requirements of the applicable personnel, payroll, timekeeping, and small-procurement policies and procedures established by the agency itself, and those set forth in Comptroller's Directives. However, there were minor weaknesses in OEM's timekeeping and purchasing practices. Specifically, some employees did not follow City leave regulations regarding lunch, and OEM improperly paid sales tax on goods and services purchased within New York State.

To address these issues, the audit made the following three recommendations. OEM should:

- Ensure that all employees take a lunch break in accordance with established OEM guidelines.
- Ensure supervisory approval of all Employee Time Reports.
- Comply with Comptroller's Directive #6, §2.7, and refrain from paying sales taxes for goods and services valued more than \$25.00.

Audit Follow-up

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

DEPARTMENT OF FINANCE (DOF)

Audit Report on the Development and Implementation of the Automated City Register Information System September 1, 2002–June 20, 2005

Audit #7A05-084

Comptroller's Audit Library #7690

Issued: January 27, 2006

Monetary Effect: None

Introduction

This audit determined whether the Automated City Register Information System (ACRIS) was developed and implemented following a formal systems-development methodology; whether ACRIS meets the Department of Finance's (DOF) initial business and operating requirements and, as a finished product, meets the overall goals stated in the system's justification description; whether ACRIS allows for future enhancements and upgrades; functions reliably, is secure from unauthorized access, and contains accurate information. The audit also determined whether ACRIS was procured in accordance with City Charter provisions, Procurement Policy Board (PPB) rules, and has been incorporated into DOF's disaster recovery plan.

Results

ACRIS is operational and generally meets the initial business and system requirements of Phases 1 and 2. Phases 1 and 2 as finished products meet the overall goals stated in the system justification. In addition, the system design allows for future enhancements and upgrades; the vendor followed a formal system development methodology; and the system functions reliably, is generally secure from unauthorized access, and contains accurate information recorded on its database. ACRIS has been incorporated into the DOF disaster-recovery plan. Finally, DOF procured the system in accordance with City Charter provisions and PPB rules.

However, DOF did not hire an independent quality-assurance consultant, as recommended by Comptroller's Directive 18, and does not have adequate controls to identify and eliminate improper user IDs or the IDs of users who are inactive. Moreover, ACRIS users are not required to change their passwords regularly, and the ACRIS user list is not reviewed periodically. In addition, our survey of ACRIS users disclosed that 70 percent of the respondents would like to see changes made to ACRIS to correct problems with data entry, to standardize and enhance user screens, and to improve response time to user problems.

To address these issues, we recommended that DOF:

- Employ an independent quality-assurance consultant to monitor and review development work and any system enhancements or subsequent work on ACRIS, as well as any future development projects.
- Complete and implement procedures for security controls over user accounts.
- Terminate inactive accounts identified in this audit.

- Periodically identify and terminate inactive user accounts.
- Ensure that ACRIS is more user-friendly by addressing the concerns identified in the report. In that regard, DOF should improve the timelines of help-desk responses, simplify data entry, provide additional training to users, standardize user screens, improve response times for completing multiple actions.
- Conduct periodic surveys of users to ensure that their concerns are addressed.

Audit Follow-up

DOF reported that one recommendation has been implemented, two partially implemented, and that two recommendations will not be implemented. The agency said it has been making regular improvements to ACRIS in response to user feedback. An upgrade to ACRIS has been designed and DOF is waiting for funding for development to begin. In addition, meetings are held regularly with users to discuss ACRIS. However, DOF disagrees with and will not implement the recommendations to hire an independent quality-assurance specialist and to terminate inactive user accounts.

DEPARTMENT OF FINANCE (DOF)

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

Audit #FP05-131A

Comptroller's Audit Library #7680

Issued: November 21, 2005

Monetary Effect: Potential Revenue: \$1,362,064

Introduction

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

Results

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

The audit identified 26 properties listed as Class 1 on the assessment rolls that should, based on DOF guidelines, have been classified as Class 4. Had these properties been correctly

classified, DOF would have billed the owners an additional \$1,362,064 in property taxes for Fiscal Year 2005 and subsequent years.

The audit recommended that DOF should:

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

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

Audit Follow-up

DOF reported that it has implemented the two recommendations that it agreed with.

DEPARTMENT OF FINANCE (DOF)

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

Audit #FP06-064A

Comptroller's Audit Library #7684

Issued: December 13, 2005

Monetary Effect: Potential Revenue: \$295,559

Introduction

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

Results

The audit found that DOF does not have adequate procedures in place to ensure that mixed-use properties in the borough of Staten Island that are listed as Class 1 on the assessment rolls are correctly classified. Although DOF routinely inspects Class 2, 3, and 4 properties to

ensure that they are correctly classified on the assessment rolls, it does not conduct such inspections of Class 1 properties. Instead, DOF inspects Class 1 properties only when it is informed by the Department of Buildings that the properties are being altered or renovated.

The audit identified 47 properties in Staten Island listed as Class 1 on the assessment rolls that, based on DOF guidelines, should have been classified as Class 4. Had these properties been correctly classified, DOF would have billed the owners an additional \$295,559 in property taxes for Fiscal Year 2005 and subsequent years.

The audit recommended that DOF should:

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

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

Audit Follow-up

DOF reported that it has implemented the two recommendations that it agreed with.

FINANCIAL INFORMATION SERVICES AGENCY (FISA)

Audit Report on the Financial and Operating Practices of the Financial Information Services Agency

Audit #FP06-079A

Comptroller's Audit Library #7702

Issued: May 3, 2006

Monetary Effect: None

Introduction

This audit determined whether the Financial Information Services Agency (FISA) is complying with certain payroll, personnel, timekeeping, purchasing, and inventory procedures, as set forth in Comptroller's Internal Control and Accountability Directives (Comptroller's Directives) #3, #13, and #24; Department of Citywide Administrative Services (DCAS) personnel rules and leave regulations; the FISA Employee Manual; Department of Investigation (DOI) Standards for Inventory Control and Management; and Procurement Policy Board (PPB) rules.

Results

The audit disclosed that FISA generally adhered to the requirements of Comptroller's Directives #3, #13, and #24, DCAS time and leave regulations, the FISA Manual, DOI inventory standards, and applicable PPB rules. In addition, our examination of FISA Other Than Personal Service expenditures disclosed no instances in which moneys were improperly used. However, FISA did not always comply with certain aspects of Comptroller's Directive #3, DCAS time and leave regulations, and DOI inventory standards. However, this did not cause us to change our overall opinion. Specifically:

- 3 managerial employees were not within the salary range of their titles under the Pay Plan Schedule for Management Employees;
- There were 13 instances of employees arriving at work later than the arrival time indicated on FISA's timekeeping system;
- 6 non-managerial employees had a combined total of 1,417 hours of compensatory time that was not used within 120 days;
- Imprest fund checks were not pre-printed with the restrictive endorsement statement, "void after 90 days"; and
- The FISA inventory list is incomplete, inaccurate, and contained identification errors.

The audit made five recommendations, including that FISA ensure that:

- Employees are transferred into titles for which they qualify and that have salary ranges that encompass their current pay levels.
- Supervisors more carefully oversee the arrival and departure time of their employees to make certain that the hours worked are recorded accurately on the system.
- Imprest fund checks are imprinted with the words "Void After 90 days."

FISA agreed with the report's five recommendations.

Audit Follow-up

FISA reported that the audit recommendations are in the process of being implemented.

NEW YORK CITY FIRE DEPARTMENT (FDNY)

Audit Report on the Development and Implementation of the Enterprise Asset Management System by New York City Fire Department

Audit #7A06-095

Comptroller's Audit Library #7736

Issued: June 30, 2006

Monetary Effect: None

Introduction

This audit evaluated the progress of the New York City Fire Department (FDNY) towards implementation of the Enterprise Asset Management System (EAMS) and determined whether EAMS as a finished product, meets its overall goals as stated in the system justification; meets initial business and system requirements of the FDNY; allows for future enhancements and upgrades; was developed using a formal system development methodology; functions reliably, so that information recorded in the database is accurate and secure from unauthorized access; was procured in accordance with City Charter provisions and PPB rules; and has a disaster recovery plan, and whether this plan has been incorporated into the overall recovery plans of the FDNY.

FDNY protects the life and property of City residents and visitors from fire and critical health threats by responding to emergencies, conducting investigations, and providing fire-prevention education and inspections services.

In order to accomplish its mission, FDNY currently maintains approximately 300 facilities throughout the five boroughs. These include 223 firehouses, 30 Emergency Medical Service stations, several support buildings housing fleet maintenance and warehouse functions, five Borough Communication offices, and 10 training buildings at the Randall's Island training academy. Approximately 10,000 requests of all types are made each year for demand work, which are requests for service, repair, or replacement of installed equipment at FDNY facilities.

The Building Maintenance Division (BMD) is responsible for the repair and maintenance of FDNY buildings and for the design and construction of new facilities. BMD responds to routine repairs and maintenance of FDNY facilities through demand-for-service requests.

BMD used a paper-based manual process to record and to track each request for service. This process was labor-intensive and required various sections of a multipart form to be carried, mailed, annotated, and filed in various places by a variety of personnel. The paper document remained the primary record, but its data was entered into a Microsoft Access database. As is common in all paper systems, it was not efficient and was susceptible to many problems. Documents can be lost, or partially or improperly submitted, and significant time-lags develop as the document moves through the manual system. Finally, a significant amount of work was requested and completed without any documentation, because the paper system was simply too slow to meet the overall needs of the FDNY.

To address many of the shortcomings inherent in its manual process to record and to track each request for service, in May 2003, the FDNY entered into a contract with ICICI, Inc. (ICICI).

Results

EAMS meets the overall asset and inventory management goals and the business and system requirements of the FDNY. The design of EAMS also allows for future enhancement and upgrades. A formal system methodology was agreed to by both the vendor, ICICI, and FDNY, and was adhered to during the course of the system's integration. EAMS generally functions reliably, and contains accurate information. Reasonable controls are in place to keep it secure from unauthorized access. EAMS has been fully incorporated into BMD processes. Therefore, implementation is considered complete, and FDNY is in the process of fine-tuning the application. EAMS was procured in accordance with the provisions of the City Charter and the Procurement Policy Board rules.

However, EAMS has no formal disaster-recovery plan or written policies for information-protection, logical or physical security, or for application-change control. FDNY officials believe that the work performed by BMD is of a critical nature to the FDNY mission. In that regard, the lack of these plans and policies increases the likelihood that the system will be vulnerable to unauthorized access, abuse, theft of equipment, and loss of mission critical information, especially in the case of a disaster.

To address these issues we recommend that the FDNY should:

- Assess EAMS vulnerabilities and create a formal information-protection plan to minimize the risks of exploitation of those vulnerabilities in accordance with Directive #18 requirements.
- Create a formal disaster-recovery, business-continuation plan for EAMS in accordance with Directive #18 requirements, and periodically test the effectiveness of the plan.
- Create a formal security policy that addresses physical and logical security; outlines the agency's requirements and methods to maintain control over its information resources; and states the responsibilities of each user to comply with the established procedures—all in accordance with Directive #18 standards.
- Create a formal change-control policy for EAMS according to Directive #18 requirements.

FDNY, in its response, agreed with our findings related to EAMS not being included in its information protection plan. However, it stated that it "has extensive physical and information security measures in place for safeguarding the information processing environment agency-wide." FDNY did not respond specifically to three of the four recommendations made in this report.

Audit Follow-up

FDNY reported that it is in the process of implementing all of the audit's recommendations.

HEALTH AND HOSPITALS CORPORATION (HHC)

Audit Report on the Inventory Controls of Harlem Hospital Center over Noncontrolled Drugs

Audit #MH05-130A

Comptroller's Audit Library #7701

Issued: May 3, 2006

Monetary Effect: None

Introduction

This audit determined whether Harlem Hospital Center of the Health and Hospitals Corporation (HHC) has adequate internal controls over its inventory of noncontrolled drugs. The scope of the audit was Fiscal Year 2005 and July through September 2005. Harlem Hospital Center has approximately 400 beds and is the largest health facility in Harlem. During Fiscal Year 2005, the total cost of drugs (controlled and noncontrolled) purchased by the Pharmacy Department at Harlem Hospital Center was approximately \$8.4 million, and the value of the inventory of all drugs in the Pharmacy Department stockroom at the end of Fiscal Year 2005 was reported to be \$240,957.

Results

Harlem Hospital Center's Pharmacy Department has adequate inventory controls over noncontrolled drugs. Specifically, access to the Main Pharmacy, stockroom, satellites, and Out-Patient Pharmacy (OPD) is restricted to specific employees. Cameras are installed in all Pharmacy areas to observe activities. Vendors deliver noncontrolled drugs directly to the stockroom, where an employee counts and signs for the number of cases received. Noncontrolled drugs are delivered to OPD and the four satellites in locked containers. Documentation for noncontrolled drugs that were issued from the stockroom is maintained in the stockroom files, and inventory records had only minor inaccuracies.

However, the audit identified some issues at the Pharmacy Department that must be addressed. The count-sheets used by Harlem Hospital Center staff members to perform their year-end inventory listed the quantities for each item, contrary to good inventory control practice; adjustments made to the computerized Other Than Personal Services (OTPS) procurement management system did not always have backup documentation; the Pharmacy did not adequately segregate the duties of the stockroom employees; procedures for purchase of drugs were not always followed; and the credits and checks for returned expired drugs were not reconciled.

The audit made ten recommendations, including that Harlem Hospital Center Pharmacy officials should:

- Remind all Pharmacy personnel who have access to noncontrolled drugs after the stockroom is closed that they are required to prepare an issue-sheet for all noncontrolled drugs removed from the stockroom.
- Ensure that count-sheets used for the year-end inventory do not have balances listed on them.

- Investigate and document all adjustments made to correct inventory balances in OTPS.
- Adhere to their own purchasing procedures and ensure that all purchase orders are prepared, approved, and authorized before drugs are ordered from vendors.
- Perform reconciliations to ensure that they receive all credits and moneys they are entitled to.

HHC officials agreed with all 10 recommendations and stated that they had already implemented or intended to implement them.

Audit Follow-up

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

DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DOHMH)

Audit Report on Shelter Conditions and Adoption Efforts of Animal Care and Control of New York City

Audit #MH06-082A

Comptroller's Audit Library #7714

Issued: June 19, 2006

Monetary Effect: None

Introduction

This audit evaluated the conditions under which animals are sheltered by Animal Care and Control of New York City (AC&C) and the level and success of AC&C efforts to promote the adoptions of animals from its shelters. The scope of the audit was July 1, 2004, through March 31, 2006. AC&C is a not-for-profit corporation that provides animal care and control services. Under a contract with the Department of Health and Mental Hygiene (DOHMH), it is the sole organization responsible for the care of the City's entire homeless and unwanted pet population.

Results

Overall, AC&C shelter conditions are adequate, and staff is generally responsive to the needs of both the animals and the public. However, cleaning could be improved with more timely cleaning of adoption wards, spot-cleaning cages, and drying floors properly. Additional improvements can be made in the following areas: shelter security, investigations of animals missing from shelters, isolating sick animals from healthy animals, and walking the dogs.

AC&C's level of adoption efforts is adequate, except for not providing adoption services at its receiving centers in Queens and the Bronx. These efforts included a website promoting adoption, daily adoption hours at all of its full-service shelters, off-site adoption events, and New Hope placements with pet rescue organizations. However, the success of these efforts with regard to the number of animals adopted could not be determined because of lack of original adoption agreements and supporting documents.

Although the audit did not evaluate the veterinary care of animals at the shelters, pet-rescue groups and customers surveyed expressed concerns about the health of the animals. Moreover, AC&C has no customer-service quality-assurance program.

To address these issues, the audit made 13 recommendations, including that AC&C should ensure that:

- Cleaning procedures are followed, including timely cleaning of adoption wards, periodic spot-cleaning of cages, and proper drying of floors after cleaning.
- Sick animals are separated from healthy animals.
- Efforts are increased to get volunteers for dog-walking activities or to find alternative solutions to address this issue.
- Doors to restricted areas and cabinets containing pharmaceuticals are locked at all times.

- Complete adoption documentation is maintained, including signed adoption agreements for seven years, as required by its own policy.
- There is adequate medical staff to address the medical needs of the animals.
- All animals are examined shortly after they arrive and contagious animals are immediately isolated.
- A formal customer-service quality-assurance program is developed and instituted to identify areas that may need improvement.

DOHMH and AC&C officials generally agreed with the audit's findings and recommendations.

Audit Follow-up

DOHMH reported that it has either implemented or is in the process of implementing all of the audit's recommendations.

DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DOHMH)

Follow-up Audit Report on the Administration of the Enhanced Pest Control Program by the Department of Health and Mental Hygiene

Audit # MJ05-135F

Comptroller's Audit Library #7724

Issued: June 26, 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Health and Mental Hygiene (DOHMH) has implemented the four recommendations made in an earlier audit, "Audit Report on the Enhanced Pest Control Program of the Department of Health" (Audit #ME02-059A, issued June 27, 2003). DOHMH provides a wide variety of programs that promote the health and mental well-being of City residents. It also enforces compliance with the City Health Code. Its Office of Pest Control Services (PCS) enforces health code regulations pertaining to rodent infestation. The Enhanced Pest Control Program that was in place during our previous audit and was intended to identify specific geographic areas with rodent problems was discontinued in 2003. In September 2003, DOHMH instituted the Rodent Control Initiative Program (Rodent Initiative). This program targeted three areas that were believed to have the worst rodent infestation, and involved the efforts of several city agencies, with DOHMH taking the lead.

Results

Of the four recommendations made in the previous audit, DOHMH implemented three recommendations and did not implement one recommendation, as follows:

First, DOHMH has implemented relevant functions in its PCS database that make the pest control process more automated, thereby allowing for faster processing of pest control work. Second, as recommended, the three regional offices that are participating in the Rodent Initiative used the PCS database to cluster and track pest control activities that were performed in the program. Third, supervisors now review compliance inspection reports and ensure that extermination or cleanup efforts are recommended when properties fail inspections. DOHMH did not implement the previous recommendation that it have adequate procedures in place to ensure that complaints are addressed in a timely manner.

The audit also found that PCS does not have procedures in place to ensure that duplicate complaints are adequately researched and the relevant job tickets closed after determining that the system's categorization of the complaint as a duplicate is correct.

To address the issues that still exist, the audit recommended that DOHMH:

- Modify its Pest Control Services Policy and Procedures Manual to include specific time requirements for the various stages of the pest control remediation process, detailed procedures for handling duplicate complaints, and procedures for tracking workload.
- Ensure that the monitoring tools available on the database for tracking the workload and productivity of the regional offices contain accurate and usable information, and that personnel in the regional offices are using these tools to monitor performance.

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

Audit Follow-up

DOHMH reported that it is in the process of implementing the audit's recommendations.

DEPARTMENT OF HOMELESS SERVICES (DHS)

Audit of the Contract between the Salvation Army and the Department of Homeless Services for the Operation of Carlton House

Audit #FP05-111A

Comptroller's Audit Library #7681

Issued: November 21, 2005

Monetary Effect: None

Introduction

This audit determined whether the Salvation Army complied with the contract with the Department of Homeless Services (DHS) to operate and manage Carlton House. Specifically, we examined whether the Salvation Army: maintained Carlton House in a safe and sanitary condition and carried out required inspections; provided adequate services to residents; had appropriate payroll, personnel, timekeeping, purchasing, and inventory procedures; maintained complete and accurate records to support all expenditures and amounts billed to DHS; and spent program funds on expenses that were reasonable and necessary for the operation of Carlton House. The scope of this audit covered Fiscal Year 2004.

Results

The audit found that the Salvation Army generally maintained adequate records to support expenses and amounts billed to DHS for the operation of Carlton House, and generally spent program funds on expenses that were reasonable and necessary. In addition, the Salvation Army complied with contract provisions for providing child-care services, establishing evacuation procedures, and providing appropriate security services.

However, the Salvation Army did not comply with other contract terms. Specifically, the Salvation Army did not ensure that Carlton House was maintained in a safe and sanitary condition and that it maintained documentation indicating that tenants' units were inspected regularly. In addition, the Salvation Army commingled funds received from DHS with funds from other Salvation Army programs; made payments from its general account that were not fully supported by the documentation; paid for items that were not delivered to Carlton House; paid employees \$77,820 for undocumented hours; and did not maintain an inventory list of equipment or affix tags to the equipment.

In addition, DHS did not amend the contract and submit the amendment to the Comptroller for registration when it chose to increase the daily rate it paid the Salvation Army, contrary to the City's Procurement Policy Board (PPB) rules.

To address these issues, the audit made seven recommendations, including that DHS should:

- Ensure that all contractors operating temporary emergency shelters maintain safe and sanitary conditions in the facilities.
- Ensure that contractors operating emergency shelters develop and implement formal procedures for inspecting residential units and should ensure that inspections are carried out in accordance with these procedures.

- Ensure that funds disbursed to contractors are not commingled with funds disbursed to contractors for non-related programs
- Ensure that contractors maintain adequate documentation to support all wages paid to employees.

In its response, DHS officials described the steps they have taken or will take to implement the seven recommendations. It also stated that “DHS treats the audit report’s seven recommendations with the utmost seriousness because the recommendations help us to improve our oversight responsibilities.”

Audit Follow-up

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

DEPARTMENT OF HOMELESS SERVICES (DHS)

Audit Report on the Contract of Homes for the Homeless, Inc., with the Department of Homeless Services to Operate the Saratoga Family Inn

Audit #MJ06-084A

Comptroller’s Audit Library #7720

Issued: June 22, 2006

Monetary Effect:	Actual Savings:	\$138,484
	Potential Savings:	\$916,855

Introduction

This audit determined whether Homes for the Homeless (HFH) was in compliance with key financial and programmatic provisions of its contract with the Department of Homeless Services (DHS) to provide temporary housing and related services to homeless families at the Saratoga Family Inn (Saratoga) during Fiscal Years 2004 and 2005. DHS is responsible for providing emergency shelter and social services to homeless families in the City. The services are designed to help homeless families gain self-sufficiency and move from temporary to permanent housing. Homes for the Homeless, Inc. (HFH) is a non-profit organization that seeks to provide services in a safe and secure environment to the residents of its five facilities in the City. These services include shelter, food, recreation, counseling, and child-care services. DHS contracted with HFH to provide 222 transitional housing units and related services to homeless families at Saratoga in Queens.

Results

HFH was generally in compliance with the basic programmatic provisions of its contract with DHS to provide shelter, food, and recreation services to its clients at Saratoga in a clean, safe, and secure environment. However, HFH violated other key contract provisions.

The following conditions demonstrate HFH's noncompliance with certain contract requirements:

- HFH did not comply with DHS contract provisions relating to payment procedures, and this led to \$1,055,339 in excessive charges at Saratoga for Fiscal Year 2004, as follows: HFH charged DHS \$136,879 in legal fees and \$1,605 in real estate taxes that were not directly related to the maintenance or management of Saratoga. In addition, \$916,855 of HFH's charges to DHS was not applicable to services provided under the contract, but instead related to the provision of services to clients housed in 33 non-contract rooms.
- HFH permitted a potential conflict of interest by hiring a law firm whose partner is a member of the HFH board.
- HFH did not consistently comply with the DHS contract provisions on such social services as those relating to health-screening documentation, permanent-housing assistance, and employment services.

Moreover, DHS did not adequately monitor HFH's use of the non-contract rooms at Saratoga through a written agreement governing the use of those additional rooms.

The audit recommended, among other things, that DHS:

- Recoup \$1,055,339 in payments made to HFH for expenses that are unrelated to the Saratoga contract. These payments include \$1,605 in real estate taxes, \$136,879 in legal fees, and a \$916,855 overpayment for non-contract rooms for Fiscal Year 2004.
- Review HFH financial records and determine whether there were similar overpayments to HFH for the preceding and subsequent years of the contract. DHS should recoup any such overpayments.
- Enhance its examination of reported expenses charged under the HFH contract to ensure that only those expenses that are incurred in providing services required by the contract are paid to the contractor.
- Ensure that HFH provides all necessary social services to Saratoga clients and properly documents the provision of those services in the case files.
- Reevaluate the need for the additional 33 non-contract rooms and, if it determines that the need continues to exist, enter into a contract with Saratoga for those rooms.

The audit also recommended that HFH:

- Ensure that its board members are free of any potential conflicts of interest.
- Bring any potential conflicts of interest to the attention of DHS.

In its response, DHS agreed with 17 of the audit's 19 recommendations and partially agreed with two recommendations.

Audit Follow-up

DHS reported that it has either implemented or is in the process of implementing 18 recommendations and has partially implemented one recommendation. HFH submitted a check of \$138,484 for payment of unrelated real estate taxes and legal fees. However, DHS

disagreed with the finding that there was a \$916,855 overpayment for the non-contracted rooms for Fiscal Year 2004.

NEW YORK CITY HOUSING AUTHORITY (NYCHA)

Audit Report on the User Access Controls of the New York City Housing Authority's Tenant Selection System and Tenant Selection and Assignment Plan System

Audit #7A04-138

Comptroller's Audit Library #7735

Issued: June, 2006

Monetary Effect: None

Introduction

This audit determined whether the New York City Housing Authority (NYCHA) has adequate security controls in place to protect the Housing Authority Tenant Selection (HATS) system and the Tenant Selection and Assignment Plan (TSAP) system records from unauthorized changes. The goal of NYCHA is to provide decent and affordable housing in a safe and secure living environment to low- and moderate-income residents throughout the five boroughs. NYCHA is the largest public housing authority in North America. To fulfill its mission, it must preserve its aging housing stock through timely maintenance and modernization of its developments. To be considered for an apartment in a public housing development, an applicant must complete and submit an application. NYCHA screens the application, assigns a priority code based upon the information provided by the applicant, and enters the applicant's information on its preliminary waiting list—the HATS system. An applicant's movement through the application and selection process is tracked by the applicant's Social Security number, which is stored in the HATS system along with all other applicant information. When an applicant is certified as eligible for NYCHA housing, this data is manually entered into the TSAP system. When an apartment in a development becomes available, TSAP automatically selects the next applicant on that development's waiting list, based on the applicant's priority rating, application certification date, and apartment-size needs.

Results

The HATS and TSAP systems are not integrated, which makes it difficult for NYCHA to reconcile differences in applicant-information and other data in the systems. The lack of system integration and data-reconciliation between the two systems may allow for manipulation of the data so that ineligible applicants could be deemed eligible and placed in NYCHA housing. Further, the audit found instances in which applicants listed as certified in HATS should have appeared on the TSAP database but did not. This raises the possibility that eligible applicants might not have been offered NYCHA housing when it was available for them.

Additionally, we found a number of operational and application control weaknesses that may expose both systems to unauthorized access; however, our audit found no instances of unauthorized access to the HATS and TSAP systems. Among specific weaknesses found: NYCHA did not terminate the HATS and TSAP accounts of some former employees, there are no formal procedures to ensure that each active HATS user has only the necessary access and user privileges required to complete the designated tasks for that user's job functions, and the HATS audit logs do not indicate the user IDs of employees who are allowed to make

data changes. In addition, our audit also found that NYCHA lacks formal procedures for making and documenting program changes to the TSAP system.

The audit made six recommendations, including that NYCHA:

- Create an electronic interface that would allow information from HATS to be sent to TSAP, and also allow for system reconciliation.
- Review and correct the items mentioned in this report for both systems to ensure that the information in HATS and TSAP are consistent.
- Ensure that it terminates the access privileges of employees who have inactive HATS and TSAP accounts, as well as those of all former employees.
- Create a formal procedure for HATS that ensures the approved review of user privileges.
- Ensure that HATS audit logs identify the user-ID of the person making changes to the system.
- Create written procedures to ensure that only appropriate, authorized changes are made to TSAP application and system software.

NYCHA agreed with four of the report's six recommendations. It disagreed with the remaining two recommendations. It declined to create a formal procedure for HATS that ensures the approved review of user privileges. NYCHA said it ensures that the appropriate access to HATS is already granted to the user, based on job function. In addition, NYCHA stated that the recommendation for written procedures to ensure that only appropriate, authorized changes are made to TSAP application and system software has already been fulfilled.

Audit Follow-up

NYCHA reported that it is in the process of implementing the four audit recommendations that it agreed with. It says it plans to replace HATS with a system that will integrate directly with TSAP.

DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT (HPD)

Audit Report on the Section 8 Housing Choice Voucher Program Of the Department of Housing Preservation and Development January 1—December 31, 2002

Audit # FN04-060A

Comptroller's Audit Library # 7678

Issued: October 17, 2005

Monetary Effect:	Actual Revenue:	\$ 11,141
	Potential Revenue:	\$5,525,493

Introduction

This audit determined whether the Department of Housing Preservation and Development (HPD) properly accounted for the Section 8 funds that it received from the United States Department of Housing and Urban Development (HUD) for its Section 8 Housing Choice Voucher Program (HCV Program) and appropriately disbursed funds to landlords on behalf of eligible families, in accordance with HUD and HPD guidelines.

Section 8 is a federally funded housing subsidy program that offers low-income families the opportunity to choose and lease safe, decent, and affordable privately owned rental housing that they otherwise could not afford by providing additional, supplemental funds. In New York City, there are two public housing authorities that provide §8 housing vouchers: HPD and the New York City Housing Authority. Each awards vouchers and administers the program separately and differently. HPD currently administers vouchers for approximately 26,000 households. For calendar year 2002, HPD incurred \$12,414,942 in administrative expenses and paid \$101,900,572 to landlords.

Results

HPD properly accounted for the Section 8 funds that it received from HUD for its Section 8 HCV Program, and it generally disbursed funds to landlords appropriately on behalf of eligible families. In addition, payments to landlords were generally made in accordance with HUD and HPD guidelines.

HPD, however, did not provide the files for 5 of 196 requested family files. Therefore, it could not be determined whether the families in these cases were eligible to receive Section 8 benefits and whether HPD followed HUD and HPD guidelines. Moreover, the review of the 191 files that were provided revealed instances of files lacking required documentation: 107 files were lacking inspection checklists; 29 files had incomplete checklists; 24 files did not include suspension letters or follow-up inspection reports; and, 23 files did not contain documentation of rent-reasonableness tests. As a result, it could not be determined whether those families were eligible for benefits, whether landlords received appropriate payments, and whether required annual inspections and recertifications were conducted, as required by HPD guidelines.

In addition, HPD made excessive Housing Assistance Payments (HAP) to landlords totaling \$11,141, and \$195,434 in questionable payments to landlords for 42 families, in which the lack of required documents made it impossible to determine the appropriateness of these payments. Thus, if the audit's findings concerning the absence of files, the lack of and

inaccuracy of information, and the excessive payments to landlords are projected to the 18,167 families that received Section 8 support in 2002, it is estimated that \$5,525,493 of \$101,900,572 paid to landlords is questionable.

The audit recommended that HPD:

- Ensure that all voucher packages are accounted for by establishing a checklist to record and track voucher packages.
- Ensure that each voucher package contains all required documents and authorizations.

In its response, HPD generally agreed with the audit findings and described the actions it has taken to address the report's recommendations.

Audit Follow-up

HPD reported that all of the audit's recommendations have been implemented. It stated that the questionable payments have been reviewed and that landlords were given notice of moneys to be recouped.

HUMAN RESOURCES ADMINISTRATION (HRA)

Audit Report on the Human Resources Administration's Efforts to Recover Funds from Certain Recipients of Public Assistance

Audit # ME05-137A

Comptroller's Audit Library #7739

Issued: June 30, 2006

Monetary Effect: None

Introduction

The audit determined whether the Human Resources Administration (HRA) effectively complied with its policies and procedures to recover those assets of public assistance (PA) recipients that could be applied toward program expenditures and to recoup overpayments made to PA recipients. The period covered by this audit was July 1, 2004, through June 30, 2005 (Fiscal Year 2005).

HRA provides temporary assistance to eligible individuals and families to help them lead independent and productive lives. HRA's Investigation, Revenue and Enforcement Administration (IREA) is responsible for attempting to recover those assets of PA and Medicaid recipients that can be applied toward program expenditures and to recoup overpayments made to PA recipients. IREA's Division of Liens and Recovery seeks recovery of assistance payments by filing liens and asserting claims on personal-injury lawsuit settlements obtained by recipients. IREA's Real Property and Assets unit places liens on real property and cooperative apartments owned by recipients. IREA's Division of Claims and Collections endeavors to recoup "one-shot payments" HRA made to help recipients pay their rental or utility bills. The Claims and Collections unit also endeavors to recoup money from former PA recipients who were overpaid while receiving assistance.

Results

IREA effectively followed its policies and procedures in recovering funds from recipients who obtained personal-injury lawsuit settlements and from recipients who sold their real property. In addition, IREA generally followed its procedures for recouping overpayments and one-shot payments made to former PA recipients. However, IREA occasionally negotiated recovery amounts from lawsuit settlements that were below its established minimums. Additionally, IREA did not consistently collect the full amount of the public assistance provided to recipients in real property lien cases. Furthermore, IREA's case-tracking systems did not record all payments collected from recipients in recovery cases, and IREA was unable to determine the total amount of payments it collected from recipients in recoupment cases.

The audit recommended, among other things, that HRA:

- Require explanations in the case files when the minimum amount is not collected on a lawsuit lien case.
- Require that a supervising attorney review any lawsuit lien case in which the recipient is allowed to pay less than the minimum amount.

- Provide clear and consistent explanations in the property-lien case files for those clients from whom it accepts less than the full recovery of the public assistance provided.
- Ensure that IREA's case tracking systems record all payments collected.

HRA officials disagreed with some of the audit's findings but generally agreed with the audit's recommendations.

Audit Follow-up

HRA reported that it has implemented one recommendation and is in the process of implementing the remaining six recommendations.

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

Audit Report on the Management of the City Geographic Information System and the Monitoring of Its Citywide Projects by the Department of Information Technology and Telecommunications

Audit # 7A06-066

Comptroller's Audit Library #7718

Issued: June 19, 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Information Technology and Telecommunications (DoITT) has adequately monitored and managed Citywide GIS projects and established policies for governing the use of its GIS resources; whether such policies are being followed; whether it has adequate security controls in place to ensure that its GIS data is protected from unauthorized access; and whether adequate provisions for backup of GIS data that have been included in DoITT's disaster-recovery and contingency-planning strategy. Audit fieldwork was conducted between September 2005 and January 2006.

DoITT oversees the use of existing and emerging technologies in City government operations delivery of services to the public. Its Information Utility Division deploys, operates, and maintains the technical infrastructure to support critical agency functions, including the 311 Citizen Service Center, the NYC.gov portal, the City Geographic Information System (GIS), the MetroTech data center, and the CityNet and I-NET networks. GIS is an integrated system of computer hardware and software capable of capturing, assembling, storing, manipulating, retrieving, and displaying geographically-referenced information. A goal of GIS application deployment is to eliminate redundant data collection and use.

Results

DoITT is adequately monitoring and managing Citywide GIS projects. However, a Citywide standard does not exist concerning geospatial data. Consequently, DoITT has been adhering to federal industry-wide "best practices" guidelines as criteria when monitoring the project. In addition, DoITT has adequate security controls in place to ensure that its GIS data is protected from unauthorized access. Further, the GIS environment has developed adequate provisions for regular backup of information, a disaster recovery procedure, and contingency plans.

Although DoITT has adequate security controls, there is one control weakness regarding 177 individuals (including 20 DoITT employees) who have access to GIS resources. Those individuals do not have current authorization to use the system, and their access rights have not been reassessed. DoITT should reassess the status and access rights of those individuals, since some may no longer be employed by the City or may not be justified in continuing to have access to the system.

The audit made two recommendations, that DoITT:

- Work with the Department of Investigation Citywide Information Security, Architecture, Formulation, and Enforcement Unit to develop a set of formal Citywide GIS standards for all users to follow.
- Verify the status of each user on its GIS User list and deactivate those who are no longer authorized to access this information.

DoITT officials stated that a set of formal Citywide GIS standards already exists, but agreed to verify the status of each user on its GIS User list.

Audit Follow-up

DoITT reported that the recommendation to verify the status of GIS Users has been implemented. It maintains that formal Citywide GIS standards already exist.

LANDMARKS PRESERVATION COMMISSION

Audit Report on the Controls of the Landmarks Preservation Commission over Its Other Than Personal Service Expenditures

Audit #MD06-056A

Comptroller's Audit Library #7712

Issued: May 26, 2006

Monetary Effect: None

Introduction

This audit determined whether the Landmarks Preservation Commission (Commission) complied with applicable policies and procedures regarding its Other Than Personal Service (OTPS) expenditures during Fiscal Year 2005. The Commission was established in 1965 to identify and designate city landmarks and to regulate changes to historically designated buildings. The Commission consists of a Chairman, 10 non-paid Commissioners, and 54 full-time staff members. The Commissioners meet several times a month for public hearings and public meetings. The Commission's OTPS expenditures for Fiscal Year 2005 totaled \$404,994.

Results

The Commission generally complied with applicable Procurement Policy Board (PPB) rules and Comptroller's Directives when processing OTPS expenditures. Most purchases were authorized, documented, and approved. There was adequate segregation of responsibilities over the procurement and payment process. Imprest fund checks did not exceed the \$250 expenditure limit and, when applicable, purchases were made through the available City requirements contracts. Furthermore, there was no evidence of split purchasing in violation of §3-08 of the PPB rules.

However, there were problems regarding some of the sampled expenditures, including excessive or insufficiently documented food expenditures, incorrect use of City funds, lack of an annual inventory list, lack of bank reconciliations, and Accountability Reports not prepared or submitted to the Comptroller's Office on a timely basis.

The audit made 11 recommendations, including that Commission officials should:

- Develop and adhere to written procedures regarding meal expenditures that conform to Comptroller's Directive #6.
- Ensure that the expenditures incurred are for appropriate business needs, as stated in Comptroller's Directive #6.
- Maintain an inventory listing of materials and supplies and submit an Annual Inventory Listing of Materials and Supplies to the Comptroller's Office, as required by the Comptroller's "Fiscal Year-End Closing Instructions."
- Ensure that bank reconciliations are performed on a monthly basis.
- Ensure that they prepare and submit the year-end Accountability Reports to the Comptroller's Office on a timely basis.

Commission officials agreed with 7 of the audit's 11 recommendations, disagreed with 2 recommendations, and did not respond to 2 recommendations.

Audit Follow-up

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

NEW YORK CITY LAW DEPARTMENT

Audit Report on the Procurement Practices of the New York City Law Department

Audit #MH06-086A

Comptroller's Audit Library #7725

Issued: June 28, 2006

Monetary Effect: None

Introduction

This audit determined whether the New York City Law Department (Department) procures Other Than Personal Services (OTPS) in accordance with applicable procurement procedures, including the City's Procurement Policy Board (PPB) rules, Comptroller's directives, and its own formal procedures. The scope period of this audit was Fiscal Year 2005. The Department is the attorney for the City, City agencies, and certain non-City agencies and pension boards. It is in charge of litigation and other legal matters involving the City and its interests. During Fiscal Year 2005, the Department's budget was approximately \$111 million, consisting of \$82 million for Personal Service expenditures and \$29 million for OTPS expenditures.

Results

The Department generally complied with applicable procurement procedures, including PPB rules and Comptroller's directives. For the sampled payments: items purchased were necessary for the Department's office operations; vouchers and corresponding purchase documents were properly approved; amounts paid to vendors were accurately calculated; sales taxes were properly excluded; appropriate documentation to support payment was maintained in the Department files; and voucher packages were stamped "vouchered."

However, there were some weaknesses in the procurement process that should be addressed: the use of split purchases to circumvent procurement policies, starting contracts prior to their being registered by the Comptroller's Office, and lack of in-house written procurement policies and procedures. In addition, the Department's inventory controls should be strengthened.

The audit made four recommendations, listed below. The Department should:

- Ensure that all applicable PPB rules and Comptroller's Directive #24 are followed when procuring goods and services, especially with regard to negotiated acquisitions and the prohibition of split purchases.
- Ensure that all contracts are registered by the Comptroller's Office prior to the contract's effective start date.
- Develop a comprehensive policies-and-procedures manual that addresses all internal processes and functions regarding procurement, and distribute the manual to appropriate Law Department employees.
- Ensure that complete and accurate inventory records are maintained.

Department officials generally agreed with the audit's findings and recommendations.

Audit Follow-up

The Department reported that two recommendations have been implemented, one recommendation has been partially implemented, and the remaining recommendation has not been implemented. The Department attempts to register contracts prior to the contract's effective start-date except for some contracts for litigation-related services that it had no opportunity to anticipate. The Department, however makes no payments to contractors until the contracts are registered. In addition, the Department has determined that it is not cost-effective to develop a comprehensive policies-and-procedures manual at this time.

METROPOLITAN TRANSPORTATION AUTHORITY (MTA)

Audit Report on the Metropolitan Transportation Authority's Maintenance of Long Island Rail Road Stations within the City

Audit #FN06-062A

Comptroller's Audit Library #7704

Issued: May 5, 2006

Monetary Effect: None

Introduction

This audit determined whether the Long Island Rail Road (LIRR) maintained its 26 stations within the City boundaries (City Stations) in a clean and safe condition, and provided maintenance services for those stations in accordance with LIRR standards and procedures. The MTA bill for both LIRR and Metro-North Railroad City Stations for the period April 1, 2004, to March 31, 2005, totaled \$73,879,843.

The Metropolitan Transportation Authority (MTA) was created by the State of New York to maintain and to improve commuter transportation and related services within the Metropolitan Transportation Commuter District. The State Public Authorities Law requires that each local governmental unit reimburse the MTA for the costs of operating, maintaining, and using commuter passenger stations within its boundaries.

Results

With the exception of the Belmont Park and Shea Stadium stations, which were not properly maintained and had poor and potentially unsafe conditions in need of repair, LIRR generally maintained City Stations in a clean and safe condition. At the Belmont Park Station conditions included canopies that had wood rotting, corroding canopy beams, rusting canopy roofs, missing sections of the overhead canopy, a disconnected and broken leader, peeling paint, and damaged wooden platform stairs with loose and broken planks and steps. At the Shea Stadium Station, pieces of concrete that fell from the staircase remained on the platform, broken concrete at platform edges, exposed electrical wiring because of cover plates missing from two lampposts, a missing section of the fiberglass cover over the west end staircase, paint peeling paint from the beams of the platform canopy, and rusting and leaking of the overhead of the pedestrian ramp.

Moreover, the LIRR did not follow its painting guidelines for City Stations, neglecting to paint 14 of the 26 City Stations since 2001. Finally, the LIRR did not correct all of the conditions cited by its inspectors at the Belmont Park Station, nor did the 2005 LIRR inspection report for that station note the rotted wood, rusted roofs, peeling paint, and broken railroad ties on the Track 2 platform.

The report made five recommendations to the MTA and LIRR, including that LIRR:

- Ensure that conditions identified by the auditors as well as those identified by its own inspectors are corrected.
- Ensure that City stations are painted in accordance with LIRR regulations.

LIRR officials responded that they concur with the report's five recommendations, and have detailed the actions that have or that will be taken to remedy the conditions cited in the report. LIRR officials noted that they are not responsible for maintaining Belmont Park, which is the responsibility of the New York Racing Association. In addition, LIRR officials stated that except for the overhead ramp, which is the responsibility of the City Department of Parks and Recreation, all issues reported for Shea Stadium will be addressed immediately.

Audit Follow-up

The MTA reported that it is in the process of implementing all of the audit's recommendations.

METROPOLITAN TRANSPORTATION AUTHORITY (MTA)

Audit Report on the Metropolitan Transportation Authority's Maintenance of Metro-North Railroad Stations within the City

Audit #FN06-063A

Comptroller's Audit Library #7703

Issued: May 5, 2006

Monetary Effect: None

Introduction

This audit determined whether the Metro-North Railroad (Metro-North) maintained its 14 stations within the City's boundaries (City Stations) in a clean and safe condition and provided maintenance services for those stations in accordance with Metro-North standards and procedures. The Metropolitan Transportation Authority (MTA) bill for both Metro-North and the Long Island Rail Road City Stations for the period April 1, 2004, through March 31, 2005, totaled \$73,879,843.

The MTA was created by the State of New York to maintain and to improve commuter transportation and related services within the Metropolitan Transportation Commuter District. The State Public Authorities Law requires that each local governmental unit reimburse the MTA for the costs of operating, maintaining, and using commuter passenger stations within its boundaries.

Results

The audit found that, with the exception of the Grand Central Terminal and the Fordham Station, Metro-North generally maintained City Stations in a clean and safe condition. However, these two stations were not maintained as well as they should be and have poor and unsafe conditions that require repair. Moreover, 11 of Metro-North's 14 City stations had potentially dangerous conditions caused by third rails that lacked protective caps and sleeve covers. Finally, Metro-North did not correct all of the conditions cited by its own Customer Service and Operations Services Departments at the Botanical Garden, Fordham,

and Spuyten Duyvil Stations, and the cracked and missing pieces of the platform edgeboards—the wooden strips at the edge of the platform that protects the platform’s concrete—that we noted at the Spuyten Duyvil Station did not appear on any of inspection reports for that station.

The report made five recommendations to the MTA and Metro-North, including that Metro-North:

- Ensure that conditions identified by the auditors, as well as those identified by its own inspectors, are corrected.
- Replace all missing third-rail caps and protective sleeve covers immediately.

The Metropolitan Transportation Authority and Metro-North agreed with the report’s recommendations and described the actions that were taken in response to the station conditions noted in the report.

Audit Follow-up

The MTA reported that it is in the process of implementing all of the audit’s recommendations.

**MULTI-AGENCY (DEPARTMENT OF YOUTH AND COMMUNITY
DEVELOPMENT AND THE NEW YORK CITY HOUSING AUTHORITY**

Audit Report on the Possible Fraudulent Salaries Paid by Pomonok Neighborhood Center—
July 1, 2003-June 30, 2004

Audit #FL06-124A

Comptroller's Audit Library # N/A

Issued: June 16, 2006

Monetary Effect: None

This was a confidential report submitted to the Queens District Attorney's Office on June 16, 2006, for appropriate follow-up.

AUDITS OF MANAGERIAL LUMP SUM PAYMENTS

Monetary Effect: Actual Savings: \$306,578.14

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

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

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

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

Those pre-audits resulted in a net decrease totaling \$306,578.14 on all lump-sum claims submitted by agencies in Fiscal Year 2006, as follows:

Total number of claims in Fiscal Year 2006	418
Total amount of agency-prepared lump-sum claims	\$ 9,030,730.78
Total amount of lump sum claims approved for payment	\$ 8,724,152.64
Claims correctly prepared by the agency	203
Claims reduced during pre-audit	180
Claims increased during pre-audit	35
Claims denied	0
Total dollar value of agency overpayments, before pre-audit	\$ 310,646.74
Total dollar value of agency underpayments, before pre-audit	\$ 4,068.60
Net Decrease resulting from pre-audit	\$ 306,578.14

AUDITS OF HIGH RISK WELFARE FUND PAYMENT VOUCHERS

Monetary Effect: Actual Savings: \$348,086
Potential Savings: \$ 49,532

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

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

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

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

During Fiscal Year 2006, 5,709 vouchers totaling over \$758 million were audited, with these results:

	<u>NUMBER OF VOUCHERS</u>	<u>AMOUNT</u>
Total Number of Vouchers Audited:	5,709	\$758,580,424
Vouchers Accepted:	5,119	\$540,508,206
Vouchers Not Accepted:	590	\$218,072,218
Overpayments:		\$ 397,618
Questionable:		\$ 348,245
Underpayments:		\$ (16,594)

Collections during Fiscal Year 2006 totaled \$348,086. Agencies recouped this amount either by check from the appropriate fund or by deducting the overpayment from subsequent payment vouchers. The negative underpayments reflect the adjustments that agencies made for underpayments reported both in fiscal years 2005 and 2006.

DEPARTMENT OF PARKS AND RECREATION (PARKS)

Audit Report on the Use of Procurement Cards by the Department of Parks and Recreation

Audit #MH05-126A

Comptroller's Audit Library #7693

Issued: February 8, 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Parks and Recreation (Parks) has adequate internal controls over the use of procurement cards (p-cards) and follows the guidelines set forth in Comptroller's Memorandum #01-1. The scope of the audit was Fiscal Years 2004 and 2005. P-Cards are credit cards used by City personnel for purchasing goods and services. During Fiscal Year 2004 and 2005, Parks had 25 active p-card users who had a total of 3,457 p-card transactions valued at \$907,574.

Results

Parks provided initial training and guidelines to senior level staff members at the start of the p-card pilot program in February 2001 and had all cardholders sign credit-card agreements. In addition, Parks set transaction and monthly purchase limits on all cards, sent monthly statements to the agency's Accounts Payable Unit for an independent review of the purchases, and paid its credit-card bills within the contractually stipulated time frame.

However, in view of the materiality of the control weaknesses identified, the audit concluded that Parks has inadequate internal controls over its use of p-cards. Those weaknesses can allow for the inappropriate use of p-cards and duplicate payments. Parks lacks adequate internal written procedures for the correct use of p-cards and does not sufficiently train new cardholders in their use. The agency allows individuals other than the cardholders to use the cards, contrary to Comptroller's Memorandum #01-1. In addition, the Accounts Payable Unit cannot adequately review p-card purchases because of incomplete documentation (especially the lack of receipts and receiving reports), problems with approvals, and the absence of a log of purchases.

The agency's internal controls failed to prevent some purchases from being split to avoid exceeding transaction limits, to prevent sales taxes from being incorrectly paid, and to prevent purchases from being made without first checking requirement contracts. In addition, the agency failed to inventory items purchased with p-cards. Finally, an invoice can be paid twice because of the lack of integration between the p-card program and the City Financial Management System.

To address these issues, the audit made 13 recommendations, including the following:

Parks should:

- Expand and formalize its written guidelines for p-cards. At a minimum, the guidelines should specify who is allowed to use the p-cards, rules on appropriate purchases, and disciplinary procedures for inappropriate p-card use.

- Ensure that only cardholders use the p-cards.
- Ensure that the Accounts Payable Unit conducts an adequate independent review of p-card purchases.
- Ensure that cardholders submit receipts, receiving reports, and approval forms for all purchases.

Parks officials agreed with all of the audit's findings and recommendations.

Audit Follow-up

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

DEPARTMENT OF PROBATION (DOP)

Letter Report on the Timeliness of Family Court Juvenile Delinquency Investigations by the Department of Probation

Audit # MJ06-074A

Comptroller's Audit Library # N/A

Issued: February 10, 2006

Monetary Effect: None

This report was distributed on a limited basis to Department of Probation personnel only on February 10, 2006.

QUEENS COUNTY PUBLIC ADMINISTRATOR'S OFFICE (QUEENS PA)

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

Audit #MD06-057F

Comptroller's Audit Library #7700

Issued: April 24, 2006

Monetary Effect: None

Introduction

This audit determined whether the Queens County Public Administrator's Office (Queens PA) implemented the seven recommendations made in an earlier audit, "Audit Report on the Financial and Operating Practices of the Queens County Public Administrator's Office," (Audit #MD03-094A, issued May 9, 2003). This follow-up audit report discussed the previous recommendations and their current status and also determined whether the Queens PA has complied with certain reporting and auditing requirements.

The Queens PA administers the estates of decedents in Queens who die intestate (without a will) or when no other appropriate individual is willing or qualified to administer the estate. It makes funeral arrangements, collects debts, pays creditors, manages the decedents' assets, files appropriate tax returns, and searches for possible heirs. This audit covered Fiscal Year 2005 (July 2004–June 2005). As of July 2004, the Queens PA had administered 1,448 estates valued at more than \$82 million.

Results

This follow-up audit found that of the seven recommendations made in the previous audit, the Queens PA implemented four and partially implemented three as follows: It has modified its 1099-reportable payments procedures; reports the correct estate values to the Surrogate's Court; documents in its computerized inventory all of the items brought back from decedents' residences; and has modified the Residence Investigation Report form to document its compliance with the Administrative Board Guidelines. However, the Queens PA still failed to issue a 1099-MISC form to one individual; was unable to issue 1099-MISC forms for some previously cited individuals, and is still not always in compliance with the Administrative Board Guidelines procedures for searches of decedents' residences.

This audit found that the Queens PA is submitting to the Office of the Comptroller the monthly account information on estates that have been closed or finally settled, in accordance with Comptroller's Directive #28. In addition, the Queens PA had an independent CPA conduct an annual audit, in accordance with the Surrogate's Court Procedure Act (SCPA); however, the audit was not conducted in accordance with generally accepted government auditing standards, as required by SCPA.

To address the issues that still exist, the audit made the following seven recommendations. The Queens PA should:

- Maintain a separate listing of 1099-reportable payments and ensure that all 1099-MISC forms are issued.

- Issue the 1099-MISC form cited in the report.
- Ensure that it complies with the Administrative Board Guidelines for searching decedents' residences, and documents its efforts by completing all applicable sections of the Residence Investigation Report.
- Modify the Residence Investigation Report to specifically request the witness's name and signature.
- Ensure that a signed receipt is obtained from the landlord or landlord's agent upon the release of the decedent's premises.
- Have an independent CPA conduct annual audits that comply with SCPA requirements.
- Obtain a budgeting decision from the City as to whether it will fund the audit pursuant to SCPA, Article 11, §1109.

Queens PA officials agreed with the audit's findings and recommendations.

Audit Follow-up

The Queens PA reported that it has either implemented or is in the process of implementing six of the seven audit recommendations. It said that it was not necessary to obtain a decision from the City as to whether it would fund the cost of the independent audit, as it was determined that the amount already budgeted by the City was sufficient.

NEW YORK PUBLIC LIBRARY (NYPL)

Audit Report on the Financial Controls of the New York Public Library

Audit #MG05-092A

Comptroller's Audit Library #7682

Issued: November 22, 2005

Monetary Effect: None

Introduction

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

The Library is a private, not-for-profit educational corporation. It is one of the three separate library systems serving the City. It serves the residents of the Bronx, Manhattan, and Staten Island through its 85 branches and research centers. The Library uses funds from City appropriations for general operating expenditures such as payroll, fringe benefits, book purchases, supplies, and equipment. For Fiscal Year 2004, the period covered by the audit, Library expenditures from City appropriations were \$87,031,652 for Personal Services and \$29,582,615 for Other Than Personal Services.

Results

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

However, the audit disclosed some internal control deficiencies in the Library's purchasing practices, inventory management, and record-keeping of computer equipment. Specifically, the Director of the Purchasing Department did not oversee the purchases of goods and services incurred by the Library Facility Department; purchase orders were issued without required competitive bidding or proper approval; some files were incomplete, lacking contractual agreements documenting the justification for purchasing certain goods and services; and some expired contracts were not renewed although vendors continued to perform services. In addition, there was a lack of segregation of duties in the management of equipment leases.

To address these issues, the report made 12 recommendations; the major recommendations were that the Library should:

- Ensure that all purchase orders are properly approved and authorized by the appropriate personnel in the Purchasing Department.
- Ensure that the Purchasing Department follows the Library's policies and procedures for procurement of all goods and services. This would include purchases incurred for the Facility and Information Technology Group and all other Library departments.
- Ensure that all expired contracts are renewed through competitive bidding before additional purchases are made on those contracts, and that purchase orders are not issued against expired contracts.

- Establish written procedures for the inventory of all computer equipment. Procedures should ensure that all equipment, whether in the warehouse or installed in the Library, is accurately accounted for in the Library's inventory records.
- Ensure that distribution of computer equipment from the warehouse is appropriately documented and recorded in the master inventory database.
- Regularly update its computer-equipment inventory records, verify that equipment is properly tagged, ensure that equipment is in the reported location, and ensure that additions and deletions of inventory are properly recorded.

Library officials agreed to implement all 12 recommendations.

Audit Follow-up

The Library reported that it is in the process of implementing all of the audit's recommendations.

DEPARTMENT OF RECORDS AND INFORMATION SERVICES (DORIS)

Audit Report on the Small Procurement and Vouchering Practices of the Department of Records and Information Services

Audit #ME06-058A

Comptroller's Audit Library #7723

Issued: June 26, 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Records and Information Services (DORIS) complied with applicable Procurement Policy Board (PPB) rules and Comptroller's Directives governing its small procurement and vouchering practices. DORIS expended a total of \$895,389 for small purchases during Fiscal Year 2005.

DORIS maintains and preserves the City's historical documents and publications, and responds to reference and research requests from the general public. DORIS is subdivided into three divisions: Municipal Archives, the Municipal Records Management Division, and the City Hall Library. The Municipal Archives provide access to historical documents generated by the municipal government and serve all City agencies and employees as well as the general public. The Municipal Records Management Division ensures the maintenance of records that have continuing administrative, legal, and fiscal value to the City, while providing for the proper disposition of records that are no longer needed. The City Hall Library is the official depository for all reports and studies published by City agencies.

Results

DORIS generally complied with applicable PPB rules and Comptroller's Directives in handling its small procurement and vouchering practices. As required by those guidelines, DORIS has established an adequate segregation of duties for its small procurement practices. Also, based on our review of purchase documents relating to our sample, DORIS in general properly authorized purchases, encumbered agency funds, charged the correct object codes, sought and obtained the required number of bids, documented the receipt of goods and services, and made authorized payments on its small procurements, as required. In addition, miscellaneous vouchers were properly authorized and used, and the imprest fund was periodically reconciled, as required.

However, DORIS occasionally used signature stamps in the approval of purchase documents. Moreover, it did not stamp the invoice receipt date on its vendors' invoices or record the dates of delivery of goods or services.

To address these issues, the audit recommended that DORIS:

- Discontinue the use of signature stamps on purchase documents.
- Stamp the invoice receipt date on its vendors' invoices and record delivery dates to track compliance with the PPB Prompt Payment rule.

DORIS officials agreed with the audit's findings and recommendations.

Audit Follow-Up

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

RETIREMENT SYSTEMS

Pedagogical Pensioners of the New York City Teachers' Retirement System Working for the City after Retirement

January 1, 2004–December 31, 2004

Audit #FL06-096A

Comptroller's Audit Library #7728

Issued: June 30, 2006

Monetary Effect: Potential Savings: \$364,394

Introduction

This audit determined whether any New York City Teachers' Retirement System pensioners were reemployed by a City agency and illegally collected a pension from the City Teachers' Retirement System (TRS). It quantified the amounts of improper pension payments to any individuals who appeared to be violators of RSSL §211 and §212 or City Charter §1117 during calendar year 2004.

Results

Thirty-eight TRS retirees obtained \$364,394 in pension payments that appeared to violate applicable sections of State and City laws.

The report made four recommendations, specifically that TRS officials:

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

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

Audit Follow-up

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

RETIREMENT SYSTEMS

Non-Pedagogical Pensioners of the New York City Department of Education Working for the City after Retirement

January 1, 2004–December 31, 2004

Audit #FL06-097A

Comptroller’s Audit Library #7729

Issued: June 30, 2006

Monetary Effect: Potential Savings: \$28,552

Introduction

This audit determined whether any New York City Department of Education (non-pedagogical) pensioners were reemployed by a City agency and illegally collected a pension from the New York City Board of Education Retirement System (BERS) It also quantified the amounts of improper pension payments to any individuals who appeared to be violators of RSSL §211 and §212 or New York City Charter §1117 during calendar year 2004.

Results

One BERS retiree obtained \$28,552 in pension payments that appeared to violate applicable sections of State and City laws.

The report made three recommendations, specifically that BERS officials:

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

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

Audit Follow-up

BERS reported that all of the audit’s recommendations are in the process of being implemented.

RETIREMENT SYSTEMS

Pensioners of the New York City Employees' Retirement System Working for the City after Retirement

January 1, 2004–December 31, 2004

Audit #FL06-098A

Comptroller's Audit Library #7730

Issued: June 30, 2006

Monetary Effect: Potential Savings: \$20,734

Introduction

This audit determined whether any City Employees' Retirement System pensioners were reemployed by a City agency and illegally collected a pension from the New York City Employees' Retirement System (NYCERS). It also quantified the amounts of improper pension payments to any individuals who appeared to be violators of RSSL §211 and §212 or New York City Charter §1117 during calendar year 2004.

Results

Four NYCERS retirees obtained \$20,734 in pension payments that appeared to violate applicable sections of State and City laws.

The report made four recommendations, specifically that NYCERS' officials:

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

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

Audit Follow-up

NYCERS reported that all recommendations have been implemented and all overpayments have been recouped or are in the process of being recouped for those pensioners that it has determined to be in violation.

RETIREMENT SYSTEMS

Pensioners of the New York City Police Department Working for the City after Retirement
January 1, 2004–December 31, 2004

Audit #FL06-099A
Comptroller’s Audit Library #7731
Issued: June 30, 2006
Monetary Effect: Potential Savings: \$104,035

Introduction

This audit determined whether any Police Department pensioners were reemployed by a City agency and illegally collected a pension from the Police Pension Fund (POLICE). It also quantified the amounts of improper pension payments to any individuals who appeared to be violators of RSSL §211 and §212 or New York City Charter §1117 during calendar year 2004.

Results

Ten POLICE retirees obtained \$104,035 in pension payments that appeared to violate applicable sections of State and City laws.

The report made four recommendations, specifically that POLICE officials:

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

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

Audit Follow-up

POLICE reported that the audit recommendations are being implemented.

RETIREMENT SYSTEMS

Pensioners of the New York City Fire Department Working for the City after Retirement
January 1, 2004–December 31, 2004

Audit #FL06-100A
Comptroller’s Audit Library #7732
Issued: June 30, 2006
Monetary Effect: Potential Savings: \$16,820

Introduction

This audit determined whether any Fire Department pensioners were reemployed by a City agency and illegally collected a pension from the Fire Department Pension Fund (FIRE). It also quantified the amounts of improper pension payments to any individuals who appeared to be violators of RSSL §211 and §212 or City Charter §1117 during calendar year 2004.

Results

One FIRE retiree obtained \$16,820 in pension payments that appeared to violate applicable sections of State and City laws.

The report made four recommendations, specifically that FIRE officials:

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

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

Audit Follow-up

FIRE did not provide follow-up information.

RETIREMENT SYSTEMS

NYC Pensioners Working for New York State After Their Retirement
January 1, 2004–December 31, 2004

Audit # FL06-101A

Comptroller's Audit Library #FL06-101A

Issued: June 30, 2006

Monetary Effect: Potential Savings: \$335,425

Introduction

This audit determined whether any New York City pensioners returned to public service as employees of New York State and illegally collected a pension from the City. It also quantified the amounts of improper pension payments to any individuals who appeared to be violators of RSSL §211 and §212 or City Charter §1117 during calendar year 2004.

Results

Twenty New York City pensioners working for New York State obtained \$335,425 in pension payments that appeared to violate applicable sections of State and City laws.

The report made four recommendations, specifically that officials of the five New York City retirement systems:

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

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

Audit Follow-up

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

BERS reported that although it did not have any pensioners in violation, it will continue to seek adherence to the existing laws.

NYCERS reported that all recommendations have been implemented and all overpayments have been recouped or are in the process of being recouped for those pensioners that it has determined to be in violation.

POLICE reported that the audit recommendations are being implemented.

FIRE did not provide follow-up information.

RETIREMENT SYSTEMS

New York City Pensioners Working as Consultants for the City after Retirement
January 1, 2004–December 31, 2004

Audit #FL06-102A

Comptroller's Audit Library #7734

Issued: June 30, 2006

Monetary Effect: Potential Savings: \$113,441

Introduction

This audit determined whether any City pensioners returned to public service as consultants and illegally collected a pension from New York City. It also quantified the amounts of improper pension payments to any individuals who appeared to be violators of RSSL §211 and §212 or New York City Charter §1117 during calendar year 2004.

Results

Eight New York City pensioners working as consultants for the City obtained \$113,441 in pension payments that appeared to violate applicable sections of State and City laws.

The report made three recommendations, specifically that officials of the five New York City retirement systems:

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

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

Audit Follow-up

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

BERS reported that although it did not have any pensioners in violation, it will continue to seek adherence to the existing laws.

NYCERS reported that all recommendations have been implemented and all overpayments have been recouped or are in the process of being recouped for those pensioners that it has determined to be in violation.

POLICE reported that the audit recommendations are being implemented.

FIRE did not provide follow-up information.

DEPARTMENT OF SMALL BUSINESS SERVICES (DSBS)

Audit Report on the Financial Practices of the New York City Marketing Development Corporation

Audit #FM05-121A

Comptroller's Audit Library #7696

Issued: April 10, 2006

Monetary Effect: Potential Revenue: \$235,834

Introduction

This audit determined whether New York City Marketing Development Corporation (NYC Marketing) accurately reported its revenue and expenses, remitted excess revenue to the City in accordance with the City contract, and complied with certain significant provisions of the contract.

In March 2004, the City entered into a contract to retain NYC Marketing as the City's exclusive marketing and licensing consultant. NYC Marketing is to assist the City in developing, enhancing, and protecting City trademarks, patents, copyrights, and other City assets in order to generate revenue and other resources for the City.

Under the City contract, NYC Marketing is to prepare its program budget and financial plan in accordance with procedures and methodology determined by the Mayor's Office of Management and Budget (OMB) so that financial operations can be monitored. The contract also states that NYC Marketing may retain revenues in an amount necessary to meet its cash operating requirements; any excess revenue is to be paid to the City.

Results

The audit found that NYC Marketing accurately reported revenue and expenses and that its expenses were valid. However, the City has yet to establish formal procedures and a methodology that would allow it to effectively monitor NYC Marketing's financial activities to ensure that funds in excess of NYC Marketing's cash operating requirements are paid to the City. In fact, for the fiscal year ending June 30, 2005, NYC Marketing reported a cash balance of approximately \$1.6 million but was not directed by OMB to remit a portion of the excess cash to the City.

Further, NYC Marketing paid the City less than its full share of the commission from the sale of Snapple beverages sold on City property. Consequently, NYC Marketing owes the City \$235,834 in additional commission payments.

The audit recommended that NYC Marketing:

- Pay the City the full Snapple commission received as of June 30, 2005, (less the seven percent paid to Octagon) and remit the additional commission of \$235,834 due the City.
- Pay all subsequent commissions it receives from Snapple to the City.

OMB should:

- Establish written procedures and a methodology that will enable it to closely monitor NYC Marketing's financial activities to ensure that funds in excess of NYC Marketing's cash operating requirements are paid to the City.
- Develop financial benchmarks to evaluate NYC Marketing's budgetary needs and to ensure that the City receives a portion of the revenues generated by NYC Marketing activities.
- Ensure that NYC Marketing addresses the report's finding and implements the report's recommendation.

In their responses, NYC Marketing and OMB disagreed with the report's findings that the City has yet to establish formal procedures and a methodology that would allow it to effectively monitor NYC Marketing's financial activities. They also disagreed that the City was underpaid its full share of vending commissions.

Audit Follow-up

OMB reported that it has determined that establishing detailed directives or entering into additional formal agreements with NYC Marketing is not necessary. Each quarter, NYC Marketing submits its current and projected revenues, expenses, and cash position to OMB, which has an active role in the development, approval and timely oversight of its budget. NYC Marketing reported that it continues to strictly comply with all provisions of the agreement with the City and continues to regularly report to OMB.

DEPARTMENT OF SMALL BUSINESS SERVICES (DSBS)

Audit Report on the Operating Practices and Procedures of the Grand Central Partnership Business Improvement District

Audit #MG06-076A

Comptroller's Audit Library #7706

Issued: May 12, 2006

Monetary Effect: None

Introduction

This audit of the Grand Central Partnership Business Improvement District (GCP) covered the organization's provision of services, compliance with its City Contract and adequacy of internal controls over funds and operations. The GCP is funded by special assessments levied against district property owners and uses these moneys to enhance and promote the district. The City Department of Small Business Services (DSBS) supervises and oversees the GCP. In Fiscal Year 2005, the GCP had revenue of \$11,791,106 and expenditures of \$12,479,165, the difference of \$688,059 coming from surplus funds from prior years.

Results

The audit determined that the GCP has provided the services called for in its District Plan, has generally complied with the key terms in its DSBS contract, and has adequate internal controls over its funds and operations. Minor issues for improvement include keeping BID members informed of the GCP's activities, documenting non-field employees' time, and ensuring that all deposits are insured.

To address these issues, the audit made the following recommendations. The GCP should:

- Enhance its efforts to promote the GCP among its members, increase awareness of its programs, and notify members about coming events and meetings.
- Require non-field personnel to record on a time sheet hours worked each day and ensure that the time sheet is approved by a supervisor.
- Place its uninsured deposits in collateralized accounts.

Audit Follow-up

GCP reported that it is in the process of implementing the audit's recommendations.

DEPARTMENT OF TRANSPORTATION (DOT)

Audit Report on the Department of Transportation's Selection Process for Its Street Resurfacing Program

Audit #MD06-054A

Comptroller's Audit Library #7721

Issued: June 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Transportation (DOT) performed street resurfacing according to its street-selection procedures. DOT is responsible for the condition of approximately 5,700 miles of City streets and highways. The Division of Roadway Repair selects the City streets for resurfacing and reconstruction and is responsible for performing the work. During Fiscal Year 2005, it resurfaced a total of 763.5 lane miles in the five boroughs. Citywide, the average cost per lane-mile resurfaced for that fiscal year was \$87,237, bringing the total cost for the year to more than \$66 million.

Results

Overall, DOT's street-resurfacing projects were performed according to DOT's selection procedures. Specifically:

- Only streets with a rating of seven or below in the Spatial Street Smarts System were available for inclusion in DOT's Annual Plan and Assessment Report as projects for completion (resurfacing) during Fiscal Year 2005.
- Streets in the sample were resurfaced as reported. Those streets did not appear to have active projects that would have been a justification for not resurfacing the streets.
- Overall, community board officials were satisfied with DOT's response to problems arising from resurfacing projects.

Since no material weaknesses were found in DOT's selection process for its street-resurfacing program, the audit made no recommendations.

DEPARTMENT OF TRANSPORTATION (DOT)**Audit Report on Department of Transportation Controls over Parking Card Distribution and Sales Revenue**

Audit #MG06-081A

Comptroller's Audit Library #7722

Issued: June 26, 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Transportation (DOT) maintained adequate financial controls over revenue generated from the sale of parking cards, and whether it had adequate safeguards over the inventory and distribution of the parking cards.

DOT manages the City's transportation infrastructure. In Fiscal Year 2002, the DOT Division of Traffic Operations Parking Bureau introduced the NYC Parking Card, a stored-value card sold in denominations of \$20 and \$50 by mail, over the Internet, and at retail locations in the City. The cards can be used in place of coins to pay parking meter fees in all municipal parking fields, municipal meters (muni-meters), and certain single-space meters in the City. In Fiscal Year 2005, DOT reported revenues totaling \$10.9 million from the sale of Parking Cards.

Results

The audit determined that the DOT Parking Bureau generally maintains adequate financial controls over revenue generated from the sale of parking cards. In addition, the physical security and safeguards over parking cards provide reasonable assurance that the parking-card inventory is protected against theft and misappropriation. Further, DOT maintained accurate and complete parking-card inventory records.

However, the Parking Bureau does not reconcile on a monthly basis Electronic Fund Transfer (EFT) payments resulting from Internet credit-card sales transactions to monthly Internet sales nor verify the accuracy of monthly credit-card processing fees. Also, cash-receipt control procedures were not consistently followed, and DOT operating procedures were outdated. These weaknesses, however, were not sufficiently significant to detract from the audit's overall opinion.

Even though the audit did not render an opinion on the E-Card system as a whole, the audit disclosed general control weaknesses and deficiencies that could materially compromise the system, raise concerns over the reliability, completeness, and accuracy of the E-Card data, and lead to greater inefficiencies in the processing of customer-parking card orders.

To address these issues, the audit made 12 recommendations. Among them, that DOT should:

- Implement procedures requiring the Parking Bureau to reconcile EFT transfer payments for Internet parking card orders on a regular (monthly) basis to ensure that transaction settlement amounts match total Internet sales.

- Verify that the fees incurred by DOT for credit-card processing are appropriate.
- Ensure that remittance checks received and processed by the Parking Card Unit are restrictively endorsed upon receipt, in accordance with Comptroller's Directive #11.
- Ensure that MIS and Parking Bureau officials develop a plan and implement procedures to ensure that E-Card is appropriately supported by MIS so that proper resources are made available to address routine system maintenance and to investigate and appropriately resolve persistent problems, particularly those with Internet sales orders.
- Develop and periodically test a formal disaster-recovery plan to ensure that E-card and other agency mission-critical applications are adequately protected in the event of a disaster or any disruption in operating capabilities.
- Deactivate inactive user IDs as well as those for CHC consultants and DOT personnel no longer employed by the agency.
- Review E-Card, evaluate and document deficiencies (i.e., in reporting functions and inventory module), and establish a plan and time line for the remediation of such deficiencies with collaboration between MIS and Parking Bureau departments. Require that proper monitoring, program-change control, and system-documentation procedures be followed.

DOT agreed with ten of audit recommendations and disagreed with two others that addressed programmer access to automated business activities and the agency's formal disaster recovery plan.

Audit Follow-up

DOT reported that ten recommendations have been implemented, one recommendation is in the process of being implemented, and the remaining recommendation will not be implemented. DOT is in the process of hiring a developer for additional programming services. The Department, however, continues to disagree with, and will not implement, the recommendation to ensure that programmers do not have access to operative E-card business activities.

DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT (DYCD)

Audit Report on the Oversight of the Covenant House Crisis Shelter Contract by the Department of Youth and Community Development

Audit #MD06-091A

Comptroller's Audit Library #7742

Issued: June 30, 2006

Monetary Effect: None

Introduction

This audit determined whether the Department of Youth and Community Development's (DYCD) payments under its contract with Covenant House for its Crisis Shelter program were valid and related to the operation of the Crisis Shelter and whether DYCD's monitoring efforts of the Crisis Shelter's bed-utilization rate were adequate.

DYCD facilitates youth and community development through contracts awarded to a broad network of community-based organizations throughout the City. Covenant House has been under contract with DYCD since May 2003 to provide services to children under the age of 21 through its Crisis Shelter program, which operates 24 hours a day, 365 days a year. Under the Covenant House contract for its Crisis Shelter program with DYCD, Covenant House provides a 60-bed group residence and food, clothing, crisis-intervention counseling, case management, health care, education, and vocational services to young people in crisis. During Fiscal Year 2005, the period covered by this audit, DYCD reimbursed Covenant House a total of \$640,207 from the \$640,208 annual contract amount—\$614,207 for Personal Service (PS) expenditures and \$26,000 for Other Than Personal Service (OTPS) expenditures.

Results

DYCD payments covered by the contract with Covenant House for its Crisis Shelter program were generally valid and related to the operation of the Crisis Shelter. The payment amounts made to Covenant House reconciled with the expenditures accepted by DYCD as reported on the monthly Program Expense Report Summary forms. The total payments of \$640,207 were made in accordance with the annual contract amount of \$640,208. DYCD reimbursed Covenant House a total of \$614,207 of the allowable \$614,208 for its PS expenditures and all of the allowable \$26,000 for the OTPS expenditures. The OTPS expenditures were generally appropriate and adequately supported.

However, this audit identified several instances in which Crisis Shelter employees were paid for hours that were not adequately supported with timekeeping records. Also, DYCD had no evidence documenting its monitoring of the monthly bed-utilization rates, raising questions as to the adequacy of its oversight of the contract. Finally, there was no evidence in the personnel files that the required inquiry to the Statewide Central Register of Child Abuse and Maltreatment (SCR) was made for one of the 18 Crisis Shelter employees reviewed.

To address these issues, this audit made the following four recommendations. DYCD should:

- Ensure that Covenant House maintains accurate and complete time records that reflect the hours worked by all employees covered under the Covenant House Crisis Shelter program contract.
- Document all monitoring of Crisis Shelter bed-utilization rates and all contacts, including meetings and correspondence, with Covenant House officials on this matter.
- Ensure that inquiries are made to the SCR for all prospective employees covered under the Covenant House Crisis Shelter program contract, and that the responses are maintained in the employees' files.
- Ensure that Covenant House immediately checks with the SCR for the one employee cited in this report.

DYCD officials generally agreed with the audit's findings and recommendations.

Audit Follow-up

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

SECTION II
NON-GOVERNMENT AUDITS

CLAIMS

During Fiscal Year 2006, reports were issued on 9 claims filed against the City, totaling \$6,876,092. The analyses accepted amount for those 9 claims totaled \$294,605. This resulted in a potential cost avoidance of \$6,581,487, as shown below:

Total Claim Amount	\$ 6,876,092
Less: Analyses Accepted Amount	\$ 294,605
Potential Cost Avoidance	\$ 6,581,487 *

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

A listing of the 9 claims follows:

REPORT NUMBER	CLAIMANT	DATE ISSUED	CLAIM AMOUNT	ANALYSES ACCEPTED AMOUNT	DISPOSITION SETTLEMENT AMOUNT
FP05-081S	Claim—Bryan F. Tiggs, Esq., Representing Gallagher and Company Adjusters, Inc.	07/08/05	*	*	*
FP05-124S	Claim—Fischbach & Moore, Inc.	07/27/05	*	*	*
FP05-127S	Claim—Community Transportation Systems, Inc.	08/16/05	*	*	*
FP06-065S	Claim—Mark Lukich	09/07/05	*	*	*
FP05-109S	Claim—Sea Crest Construction Corp.	09/09/05	*	*	*
FP05-117S	Claim—QCSinet Acquisition Corp. d/b/a SourceCorp.	09/20/05	*	*	*
FP06-103S	Claim—Metro Furniture Delivery, Ltd.. d/b/a FITCO	11/18/05	*	*	*
FP06-107S	Claim—PSI, Inc.	02/08/06	*	*	*
FP06-120S	Claim—Volt Information Sciences, Inc.	06/23/06	*	*	*
	FISCAL YEAR 2006 TOTALS		\$6,876,092	\$294,605	\$6,581,487

FRANCHISE, CONCESSION, AND LEASE AUDITS

Franchise, concession, and lease agreements between various City agencies and private organizations result in revenues to the City, based on formulas defined in the agreements. City agencies that enter into such agreements include the Economic Development Corporation (EDC), Department of Information Technology and Telecommunications (DoITT), and the Department of Parks and Recreation (Parks). Our audits evaluate the payments made by such entities as sports franchises and hotels. As shown below, Fiscal Year 2006 audits resulted in collecting actual revenues totaling \$800,545 and potential revenues totaling \$5,360,698. Additional revenue can be collected if all audit recommendations are followed.

<u>Audit Number</u>	<u>Audit Library No.</u>	<u>Agency/Title</u>	<u>Date Issued</u>	<u>Actual Revenue To Date</u>	<u>Remaining Potential Revenue</u>
FN05-106A	7699	EDC–Staten Island Yankees	04/21/06	\$ 570,202	-0-
FL05-089A	7683	DoITT–Telebeam Telecommunications Corporation	12/02/05	\$16,371	\$5,234,335
FM04-074A	7679	Parks–USTA National Tennis Center, Inc.	10/19/05	\$194,561	\$ 117,299
FM05-080A	7691	Parks–Brooklyn Baseball Company, L.L.C.	01/27/06	\$ 7,538	\$ 9,064
FN05-116A	7737	Parks–New York Mets Lease Agreement	06/30/06	\$ 11,873	-0-
	TOTAL			\$800,545	\$5,360,698

ECONOMIC DEVELOPMENT CORPORATION (EDC)

Audit Report on the Compliance of Staten Island Minor League Holdings, L.L.C., (Staten Island Yankees) with Their Lease January 1, 2003–December 31, 2004

Audit #FN05-106A

Comptroller's Audit Library #7699

Issued: April 21, 2006

Monetary Effect: Actual Revenue: \$570,202

Introduction

This audit determined whether the Staten Island Minor League Holdings L.L.C. (Staten Island Yankees) paid the appropriate fees due EDC, and whether they paid those fees on time. The audit also determined whether the Staten Island Yankees maintained adequate internal controls, received the appropriate payments from EDC, maintained the required insurance, paid all utilities, reimbursed EDC for electricity use, paid its security deposit, and paid their capital contributions. In December 2000, the Staten Island Yankees and the New York City Economic Development Corporation (EDC) entered into a 20-year lease agreement that commenced on May 1, 2001. The agreement grants the Staten Island Yankees exclusive rights to use the Richmond County Bank Ballpark. Under the terms of the agreement, the Staten Island Yankees are required to pay EDC an annual base rent for actual attendance, for complimentary tickets, for “no-shows,” and for the team store, and percentages of revenues generated from special-event net income and from advertising revenues. The agreement also requires that the Staten Island Yankees deposit \$25,000 each year in a sinking fund that permits EDC to perform capital projects at the stadium. In addition, the agreement requires that EDC pay the Staten Island Yankees a portion of the net income from the City parking lot. Finally, it requires that the Staten Island Yankees: carry comprehensive property and liability insurance that names the City as an additional insured party; pay for the stadium's electricity and water and sewer use; and provide a \$50,000 security deposit to EDC.

Results

The Staten Island Yankees maintained the required property and liability insurance that named the City and EDC as additional insured parties, maintained the required \$50,000 security deposit with EDC, and contributed the required \$51,943 to a sinking fund, which was available for EDC to perform capital projects at the stadium. In addition, the Staten Island Yankees paid \$340,442 of the \$373,517 assessed in the prior audit. The Staten Island Yankees still owe \$33,075 in late fees.

The audit, however, could not determine whether the Staten Island Yankees owed EDC for base rent due in accordance with the lease because of various weaknesses noted in the counting and reporting of attendance. The audit also disclosed that the Staten Island Yankees owe the City and EDC \$570,202 for not reimbursing EDC for electricity use, not paying the City for water and sewer charges, and for not making certain payments on time and remaining late charges from prior audit assessment. In addition, the Staten Island Yankees did not implement the recommendations made in the prior report. They continue

not to make payments on time, not to report actual attendance based on turnstile counts, and not to adequately support actual attendance reported.

The audit made seven recommendations to the Staten Island Yankees including that they:

- Pay EDC for outstanding fees due and late charges.
- Make all future payments on time.
- Calculate actual attendance and fee payments based on turnstile counts.
- Maintain accurate documentation to supported the rent statements submitted to EDC.

The audit also made three recommendations to EDC including that:

- The Staten Island Yankees pay all fees and late charges due.
- EDC ensure that the Staten Island Yankees address the audit's findings and recommendations.

Both the Staten Island Yankees and EDC generally agreed with the audit recommendations. Staten Island Yankee officials responded that they would keep accurate and complete documentation and attendance records, and that they are working with EDC and the City Department of Environmental Protection to ensure all payments are made.

Audit Follow-up

EDC reported that it is in the process of implementing the audit recommendations. EDC is in the process of collecting all fees due from the Staten Island Yankees.

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

Audit Report on the Compliance of Telebeam Telecommunications Corporation With
§4 of Its Franchise Agreement Calendar Year 2003

Audit #FL05-089A

Comptroller's Audit Library #7683

Issued: December 2, 2005

Monetary Effect: Actual Revenue: \$ 16,371

Potential Revenue: \$5,234,335

Introduction

This audit determined whether Telebeam Telecommunications Corporation (Telebeam) complied with Section 4 of its franchise agreement. The audit covered calendar year 2003.

Results

Telebeam, through its media representatives, provided public-service advertising as required by the Franchise Agreement. However, Telebeam did not ensure that its media representatives complied with Section 4.8, in that it did not properly report its total net commission advertising revenue, nor did it correctly calculate and pay fees owed to the City. Telebeam's media representatives underreported \$4,781,564 on behalf of Telebeam—\$4,764,117 related to bonus-free kiosk advertising (the rate-card value was used to calculate the fair market value of the bonus-free kiosk advertising) and \$17,447 related to excessive deductions for agency commissions, advertising exchanged for non-cash items not reported; and revenue for production of advertising not reported. Also, Telebeam's media representatives, Van Wagner and Vector, underreported an additional \$11,436,768 on behalf of another 14 public pay telephone (PPT) operators they represent—\$11,402,929 related to bonus-free kiosk advertising, based on calculations using the rate card, and \$33,839 related to excessive deductions for agency commissions, advertising exchanged for non-cash items not reported; and revenue for production of advertising not reported. Consequently, the 15 PPTs owe the City \$5,250,706, of which Telebeam owes \$1,547,456 in fees and related interest—\$1,541,886 related to bonus-free kiosk advertising and \$5,569 related to excessive deductions for agency commissions, the value of advertising exchanged for non-cash items not reported; and the revenue for production of advertising not reported.

The audit recommended that Telebeam:

- Pay the City \$1,541,886 in additional franchise fees and related interest based on the rate card value of bonus-free kiosk advertising, or establish the fair market value of the bonus-free kiosk advertising using an alternate methodology, and pay the City the franchise fees due, including related interest.
- Pay the City \$5,569 in additional franchise fees and related interest associated with the excessive deductions for agency commissions, the value of advertising exchanged for non-cash items not reported, and the revenue for production of advertising not reported.

- Ensure that its media representatives are properly reporting their total net commission advertising revenue and correctly calculating and paying fees owed to the City according to their franchise agreements.

In addition the audit recommended that the Department of Information, Technology, and Telecommunications should:

- Ensure that Telebeam either pays the City \$1,541,886 in additional franchise fees based on rate card, or pays additional fees and related interest based on an alternate methodology. In that regard, if Telebeam establishes the fair market value, DoITT should review Telebeam's analysis and all supporting documentation to determine the validity of Telebeam's methodology.
- Ensure that Telebeam pays the City \$5,569 in additional franchise fees and related interest associated with the excessive deductions for agency commissions, the value of advertising exchanged for non-cash items not reported, and the revenue for production of advertising not reported.
- Pursue the collection of either the franchise fees and related interest based on the fair market value determined above from the 14 other companies that Van Wagner and Vector represent or the \$3,692,449 calculated by using rate-card information.
- Pursue the collection of \$10,802 in additional franchise fees and related interest associated with excessive deductions for agency commissions, the value of advertising exchanged for non-cash items not reported, and the revenue for production of advertising not reported from the 14 other companies that Van Wagner and Vector represent.
- Establish a system to monitor the discounting and bonusing of kiosk panels to ensure that the City is receiving its share of franchise fees in accordance with the franchise agreement.

Telebeam and Van Wagner and Vector Media strongly disputed the draft report's findings regarding imputed revenue on bonused advertising panels and argued they should not have to pay the \$1,547,456 in additional franchise fees and related interest. DoITT agreed that the "Franchisees should be directed to assure that accounting methods should be corrected in the future to avoid the vulnerability to misconstruction that is created by this system of designating groups of panels being sold as 'free.' "

Audit Follow-up

DoITT reported that three of the five recommendations have been implemented. It stated it has collected the \$16,371 (\$5,569 and \$10,802) in additional franchise fees and related interest fees. However, both DoITT and Telebeam disagree with the finding that Telebeam's media representatives owe the City \$5,234,335 in additional franchise fees, and DoITT has not collected that sum. DoITT also disagrees with the recommendation to establish a system to monitor the discounting and bonuses of kiosk panels.

DEPARTMENT OF PARKS AND RECREATION (PARKS)

Audit Report on the Fees Due from the USTA National Tennis Center, Inc. and the Center's Compliance with its Lease Agreement January 1, 2002–December 31, 2002

Audit #FM04-074A

Comptroller's Audit Library #7679

Issued: October 19, 2005

Monetary Effect: Actual Revenue: \$194,561
Potential Revenue: \$117,299

Introduction:

This audit determined whether the USTA National Tennis Center Inc., (USTA) accurately reported all gross revenue derived from the operation of the tennis center in accordance with the City lease agreement, paid the appropriate fees due the City timely, and complied with certain major non-revenue terms of the agreement.

On December 22, 1993, the City, through the Department of Parks and Recreation (Parks) entered into a 99-year lease with USTA to “construct, renovate, maintain, manage and operate stadia and tennis courts for tennis activities.”

USTA is required to annually pay base rent of \$400,000 plus percentage rent—one percent of the gross revenue in excess of \$25 million that is derived directly from or in connection with the tennis center. For calendar year 2002, USTA reported approximately \$164 million in revenue and paid \$400,000 in base rent and approximately \$1.4 million in percentage rent to the City.

Results

The audit found that the USTA generally adhered to the provisions of its lease agreement with the City and had adequate controls over its revenue collection and reporting functions. In addition, USTA paid the appropriate amount toward road and park improvements, maintained the required property and liability insurance, paid water and sewer charges, and paid its rent on time. However, USTA understated its revenue to the City by \$31,185,978. Consequently, USTA owes the City \$311,860 in additional percentage rent. (USTA remitted a check totaling \$63,097 to the City for the additional rent due to underreported hospitality revenue, unreported food concession revenue, and prior-period revenue adjustments, subsequent to the issuance of the preliminary draft report.)

Moreover, the USTA has not establish guidelines for issuing and reporting to the City complimentary tickets. Such guidelines need to be established to indicate the categories of entities and individuals who may receive complimentary tickets for which the value does not have to be included in revenue reported to the City.

The report recommended that the USTA:

- Pay the City the remaining \$248,763 in additional percentage rent.

- Report all National Tennis Center revenue, including the value of additional benefits received from sponsors, and sublicensee revenues to the City. Those revenues should not be reduced by unallowable deductions.
- Establish guidelines, in conjunction with Parks, for issuing and reporting complimentary tickets. The guidelines should establish categories of entities and individuals who may receive complimentary tickets for which the value does not have to be included in revenue reported to the City.

The report also recommended that Parks should ensure that USTA pays the City \$248,763 and complies with the report's other recommendations.

Although USTA agreed with certain aspects of our findings, as evidenced by its response to specific sections of the audit report, it took exception to several matters and disagreed with the amount of our audit exceptions and assessment.

Parks issued a "Notice to Cure" to the USTA requesting payment of \$131,464 covering underreported sponsorship revenue, additional unreported benefits received from a sponsor, and additional unreported sponsorship benefits. Parks referred the remaining balance of \$117,299 to the City Law Department for resolution.

Audit Follow-up

Parks reported that the audit recommendations are in the process of being implemented. In December, 2005 Parks received the partial payment of \$131,464 from USTA. Parks will bill USTA for the additional amount based on the City Law Department's opinion. In addition, Parks is waiting for an opinion from the City Law Department on the reporting of complimentary tickets.

DEPARTMENT OF PARKS AND RECREATION (PARKS)

Audit Report on the Compliance of Brooklyn Baseball Company, L.L.C., With Their Lease Agreement January 1, 2003 - October 31, 2004

Audit #FM05-080A

Comptroller's Audit Library #7691

Issued: January 27, 2006

Monetary Effect: Actual Revenue: \$7,538
 Potential Revenue: \$9,064

Introduction

This audit determined whether Brooklyn Baseball Company, L.L.C. (BBC) paid the City the rent due in accordance with the lease agreement provisions, submitted the reports required under the lease agreement, maintained the required insurance, reimbursed the City for electricity and water and sewer use, and made the required capital sinking fund contributions; and implemented the recommendations made in our prior audit, "Audit

Report on the Compliance of Brooklyn Baseball Company, L.L.C., [The Cyclones] with Their Lease Agreement,” (Audit # FN03-111A, issued June 27, 2003).

In June 2001, BBC (owner of the Brooklyn Cyclones) and the Department of Parks and Recreation (Parks) entered into a 20-year lease agreement commencing on June 15, 2001. The lease, which is monitored by Parks, grants BBC the exclusive right to use KeySpan Park on Surf Avenue in Brooklyn. The lease requires that BBC pay rent to the City based on game attendance, team store rent, special event net income, and advertising revenues. The lease agreement also requires that BBC submit specific reports to Parks, deposit \$25,000 each year into a sinking fund that permits Parks to perform capital projects at the stadium, pay for stadium electricity carry comprehensive property and liability insurance that names the City as an additional insured party, and pay for the stadium’s water and sewer use.

Results

The audit found that for the audit period, January 1, 2003, through October 31, 2004, BBC maintained the required property and liability insurance that named the City as an additional insured party, and contributed the required \$50,000 to a sinking fund. In addition, BBC paid the amount required for water and sewer charges, and reimbursed the City for electricity use.

However, BBC did not report actual attendance based on turnstile count, but rather on stub count, and this is not in compliance with the agreement. In addition, BBC underreported special-event net income by \$55,339, consequently underpaying the City by \$16,602. Finally, BBC did not implement several recommendations made in the prior report: it did not report actual attendance based on turnstile counts as required by the lease agreement, and it did not appropriately report income and expenses on the Statement of Special Event Net Income submitted to Parks.

The audit made three recommendations to BBC including that it should:

- Base actual attendance on turnstile counts, as required by the lease agreement, and maintain accurate and complete documentation that would support the attendance reported to Parks.
- Pay the City \$16,602 in additional fees for special events.
- Ensure that income and expenses are appropriately reported on the Statement of Special Event Net Income submitted to Parks.

In addition, the audit made one recommendation to Parks that it should:

- Ensure that BBC pays the City all rent due and ensure that BBC addresses the report’s findings and implements the report’s recommendations.

In their response, BBC officials stated, “Only two issues remain in dispute: the method of reporting ‘actual attendance’ at Brooklyn Cyclones baseball games at KeySpan Park; and the remittance and reporting of the City’s share of income from certain ‘special events’ at KeySpan Park.” (Subsequent to the issuance of the draft report, BBC paid the City \$7,538 of the \$16,602 that was due, leaving \$9,064 in fees still unpaid.) Parks agreed with the audit’s findings and recommendations and issued a “Notice to Cure” to BBC requiring that they implement the audit’s recommendations.

Audit Follow-up

Parks reported that on May 11, 2006, its Revenue Division issued a memo to obtain a legal response from Parks's General Counsel or the City Law Department to resolve the issue of the remaining amount to be paid. Moreover, the Comptroller's Office is conducting another audit on the Brooklyn Baseball Company.

DEPARTMENT OF PARKS AND RECREATION (PARKS)

Audit Report on the Compliance of Sterling Mets, L.P. (New York Mets) with Their Lease January 1, 2002–December 31, 2002

Audit #FN05-116A

Comptroller's Audit Library #7737

Issued: June 30, 2006

Monetary Effect: Actual Revenue: \$11,873

Introduction

This audit determined whether Sterling Mets, L.P. (New York Mets) accurately reported gross receipts in accordance with the lease with the City; accurately reported, calculated, and paid the appropriate fees due the City; deducted only allowable and documented credits; and complied with certain other lease requirements (i.e., maintained the required insurance and reimbursed the City for its utility use).

In 1985, Doubleday Sports, Inc., and the New York City Department of Parks and Recreation (Parks) entered into a 20-year lease for the rental and use of Shea Stadium. In 1986, Doubleday Sports, Inc., assigned the lease Sterling Doubleday Enterprises, L.P. In August 2002, a change in ownership assigned the lease to Sterling Mets L.P. The lease, which is monitored by Parks, expires on December 31, 2004. The first amendment, dated December 28, 2001, extended the lease to December 31, 2005, and included five annual renewal options to be exercised at the Mets' discretion.

The lease requires that the Mets pay the City the greater of either an annual minimum rent of \$300,000 or a percentage of specified revenues. The lease allows the Mets to deduct portions of the payments they make to Major League Baseball and all sales taxes before calculating rent payments to the City. For the 2002 audit period, the Mets reported gross revenues totaling \$160.2 million and paid the City \$4 million (2.5 percent).

Results

The New York Mets generally adhered to the provisions of their lease with the City. In addition, the Mets reimbursed Parks for electricity and water and sewer use; had the required property and liability insurance that named the City as an additional insured party, deducted the appropriate amount as a credit; and accurately calculated sales tax deducted from reported revenue. However, a review of Mets books and records for the 2002 baseball

season disclosed certain minor errors related to cable television, concessions, advertising, and Skyboxes revenues on the Mets rent report to Parks totaling \$97,685. This resulted in additional fees of \$11,873 due the City.

Moreover, none of the six amendments to the lease, executed between December 28, 2001, and September 1, 2004, that granted the Mets additional privileges were ever submitted by Parks for registration to the Comptroller's Office.

The audit recommended that:

- The Mets pay the City \$11,873 in additional fees due, and ensure that revenue from all cable television, concessions, advertising, and Skyboxes is accurately reported to the City, and all appropriate fees are paid.
- Parks ensure that the Mets pay the additional fees recommended in this report, comply with the audit's recommendations, and submit all amendments to the lease to the Comptroller's Office for registration.

Mets officials responded that they will process the payment of \$11,873. Parks officials responded that Parks has issued a Notice to Cure to the Mets requiring that the Mets pay \$11,873 in additional fees, and disagreed that they are required to register the lease amendments. They also took exception to the report's characterization that the sixth lease amendment was not in the best interest of the City, and believe that all of the lease's amendments should be seen as being in the City's best interest.

Audit Follow-up

Parks reported that three recommendations have been implemented. In June, 2006 the Mets paid the outstanding \$11,873 in additional fees. Parks, however, continues to disagree with the recommendation to register the lease amendments.

AUDIT OF RENTAL CREDITS SUBMITTED BY THE NEW YORK YANKEES

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

In Fiscal Year 2006, we disallowed \$568,868 in rental credits for insufficient documentation, ineligibility of expenses, and errors in calculations. The Yankees accepted \$568,868 of these disallowances.

Audit No.	Period Covered	Date Issued	Actual Revenue	Potential Revenue	Total
FN06-053A	4th Qtr. 2004	12/22/05	\$163,860	\$0	\$163,860
FN06-090A	1 st Qtr. 2005	02/08/06	\$145,292	\$0	\$145,292
FN06-114A	2nd Qtr. 2005	05/24/06	\$ 72,492	\$0	\$ 72,492
FN06-119A	3rd Qtr. 2005	06/20/06	\$187,224	\$0	\$187,224
TOTAL			\$568,868	\$0	\$568,868

WELFARE FUNDS

Audit Report on the Financial and Operating Practices of the Municipal Employees Welfare Fund of the International Union of Operating Engineers, Local Union 15, 15A, and 15C

Audit #FL05-088A

Comptroller's Audit Library #7694

Issued: March 29, 2006

Monetary Effect: None

Introduction

This audit determined whether Local 15, 15A, and 15C Operating Engineers Welfare Fund (the Fund) complied with applicable procedures and reporting requirements, as set forth in Comptroller's Directive #12, "Employee Benefit Funds – Uniform Reporting and Auditing Requirements." The audit covered the period January 1 through December 31, 2003.

Results

The audit disclosed that the Fund complied with applicable procedures and reporting requirements set forth in Comptroller's Directive 12, and generally complied with its benefit-processing and accounting procedures which were adequate and proper, and paid administrative expenses that were appropriate and reasonable. In addition, the Fund had adequate and effective internal controls related to the processing and reporting of benefits and administrative expenses paid; and the Fund generally adhered to its benefit-payment guidelines.

However, the audit noted several weaknesses in the Fund's financial and operating practices. Specifically, benefit and administrative expenses were misstated on the Fund's financial statements and its Directive 12 filing; claim files did not always contain required documentation to substantiate the amounts paid to members; responsibilities for receiving, depositing, and accounting for City contributions were not segregated to ensure appropriate checks and balances and accountability for those funds; and employee attendance records were not maintained.

The audit also noted that in comparison to other funds of similar size, the Fund maintained a high level of reserves relative to its annual City contributions and spent a high percentage of City contributions on administrative costs. These issues need to be addressed in light of the Fund's mission, which is to provide benefits to members.

The audit made eight recommendations that the Fund:

- Ensure that administrative and benefit expenses and key ratios are recorded accurately on its financial statements, in accordance with Comptroller's Directive 12.
- Maintain copies of all documentation in members' permanent files to substantiate eligibility of dependents.
- Ensure that benefits are paid in accordance with Fund guidelines.
- Ensure proper checks and balances over City contributions by segregating responsibilities for receiving, depositing, and accounting for those funds.

- Improve its controls over cash by segregating responsibilities for receiving, depositing, and accounting for City contributions.
- Maintain daily attendance records for its employees.
- Review its benefits package and its financial position and determine whether it is providing the maximum amount of benefits to its members.
- Strive to accomplish its mission in an efficient and economical manner by bringing administrative costs more in line with those of other funds of a similar size.

The Fund generally agreed with the audit’s findings and recommendations. However, the Fund took exception to the audit finding and corresponding recommendation pertaining to the misstatement of benefit and administrative expenses on the Fund’s financial statements and its Directive 12 filing.

Audit Follow-up

The fund reported that the audit’s recommendations have been implemented.

WELFARE FUNDS

Analysis of the Financial and Operating Practices of Union-Administered Benefit Funds With Fiscal Years Ending in Calendar Year 2003

Audit #FM05-087S
 Comptroller’s Audit Library #7677
 Issued: September 27, 2005
 Monetary Effect: None

Introduction

Union-administered benefit funds were established under collective-bargaining agreements between the unions and the City of New York. They provide City employees, retirees, and dependents with a variety of supplemental health benefits not provided under City-administered health insurance plans. Certain other benefits are also provided at the discretion of the individual funds (e.g., annuity accounts, life insurance, disability, and legal benefits). This report contains a comparative analysis of 97 welfare, retiree, and annuity funds whose fiscal years ended in calendar year 2003. These funds received approximately \$865.2 million in total City contributions for the fiscal year.

Results

This is the 24th report by the Comptroller’s Office that reviewed the financial data submitted by the funds. As in previous reports, there were differences in the amounts spent by the funds for administrative purposes. In addition, several funds maintained high reserves while expending lower-than-average amounts for benefits—a possible indication that

excessive reserves were accumulated at the expense of members' benefits. Further, some funds did not comply with various parts of Comptroller's Directive #12 requirements and of fund agreements with the City.

The report contains nine recommendations to address the above weaknesses, including that:

- Trustees of funds with high administrative expenses and low benefits should reduce administrative expenses to improve their levels of benefits to members.
- Trustees of funds with low reserve levels should ensure that their funds maintain sufficient reserves to guard against insolvency.

Audit Follow-up

Not Applicable

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