

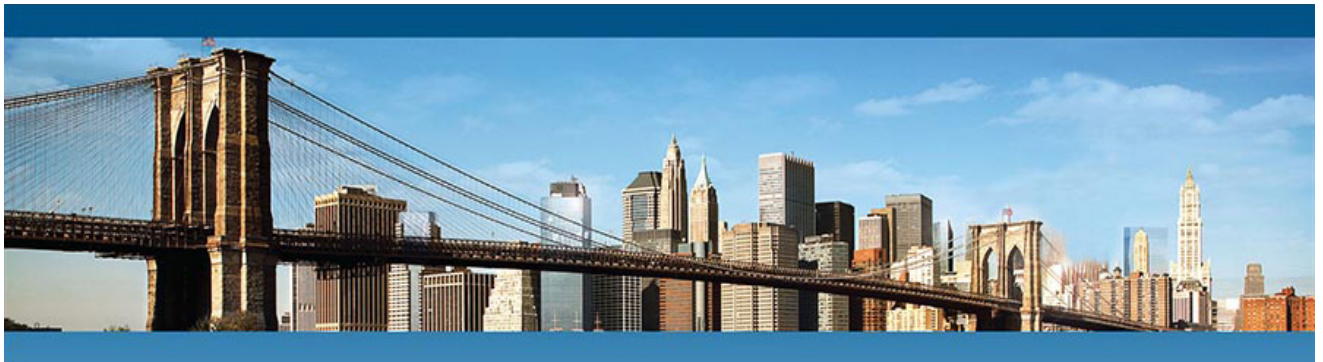


# City of New York

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## OFFICE OF THE COMPTROLLER

Scott M. Stringer  
COMPTROLLER



## MANAGEMENT AUDIT

**Marjorie Landa**

Deputy Comptroller for Audit

Audit Report on the New York City Taxi  
and Limousine Commission's Controls  
over Processing Consumer Complaints

MD18-056A

**June 27, 2018**

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK  
**OFFICE OF THE COMPTROLLER**  
SCOTT M. STRINGER

June 27, 2018

To the Residents of the City of New York:

My office has audited the New York City Taxi and Limousine Commission (TLC) to determine whether the TLC has adequate controls over processing consumer complaints. We perform audits such as this to ensure that City agencies appropriately handle such responsibilities.

The audit determined that the TLC does not have adequate controls over its processing of consumer complaints. A primary cause is that the TLC has not instituted sufficient input, processing and access controls in its complaint database to ensure the completeness and integrity of the data. The TLC also failed to ensure that critical system documentation—such as data field definitions; a complete, current user manual; and a description of security access levels for the system—is maintained. Finally, the TLC did not ensure that complaint dispositions are updated in 311's citywide database so that accurate complaint-closed dates are recorded.

The audit made 14 recommendations, including that the TLC ensure that its complaint database has adequate input, processing and access controls; update its complaint database's data dictionary; update its complaint database user manual; maintain an accurate list of complaint database users with their available permissions; ensure that complaints are closed out in 311's citywide database on the same dates that they are actually closed in TLC's complaint database; and adequately document its complaint processing procedures in comprehensive written policies.

The results of the audit have been discussed with TLC officials, and their comments have been considered in preparing this report. The TLC's complete written response is attached to this report.

If you have any questions concerning this report, please e-mail my Audit Bureau at [audit@comptroller.nyc.gov](mailto:audit@comptroller.nyc.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "Scott M. Stringer".

Scott M. Stringer

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# CITY OF NEW YORK OFFICE OF THE COMPTROLLER MANAGEMENT AUDIT

## Audit Report on the New York City Taxi and Limousine Commission's Controls over Processing Consumer Complaints

MD18-056A

### EXECUTIVE SUMMARY

The objective of this audit was to determine whether the New York City Taxi and Limousine Commission (TLC) has adequate controls over processing consumer complaints.

The TLC is responsible for licensing and regulating the City's medallion (yellow) taxicabs, street hail liveries (green taxis), for-hire vehicles (community based liveries, black cars and luxury limousines), commuter vans and paratransit vehicles. The TLC licenses and regulates over 130,000 vehicles and approximately 180,000 drivers.

A consumer can file a complaint with the TLC if s/he has a negative experience with a TLC-licensed driver or vehicle concerning one or more of the following issues: unsafe driving; cell phone use while driving; overcharging or demanding tips; refusing a passenger's requests, including requests for pick-up, change of radio volume, heat, or air conditioning; treating the passenger rudely; dirty condition or bad odor in the vehicle; or refusing a passenger because of race, disability or destination within New York City.

Consumer complaints are processed by the Consumer Complaint Unit (CCU) of the TLC's Prosecution Department. Serious offenses, for example spitting or sexual harassment claims, are transferred to the Discretionary Revocation Unit for investigation. There is no deadline for submitting a consumer complaint. To file a complaint, a consumer (complainant) can call 311 or access 311 online at [nyc.gov/311](http://nyc.gov/311). Consumers can also file complaints by letter, email or fax to the TLC, calling the TLC call center or appearing in person at the TLC's office. All complaints are entered into 311 for processing. Complaints are stored—along with incident details and complainant contact information—in Siebel, a 311 web-based citywide database.

### Audit Findings and Conclusion

The TLC does not have adequate controls over its processing of consumer complaints. A primary cause is that the TLC has not instituted sufficient input, processing and access controls in its Electronic Summoning and Administration Program (ESAP) complaint database to ensure the completeness and integrity of the data maintained in that system. The TLC has also failed to

ensure that critical system documentation—such as data field definitions, a complete, current user manual and security access levels for the system—is maintained. As a result, the TLC has a limited ability to ensure that users are properly instructed in how to use the system and that no one is able to make unauthorized modifications to the data stored in ESAP. Due to these failures, the TLC cannot be reasonably assured that all complaint information recorded in ESAP is accurate, which could hinder its ability to properly investigate complaints.

From an operational standpoint, the TLC does not ensure that complaint dispositions are updated in Siebel so that accurate complaint-closed dates are recorded. This weakness compromises the integrity of critical information required by the TLC to accurately report its timeliness in closing complaints. Additionally, the TLC has not adequately documented its procedures for complaint processing to ensure that all parties are aware of their responsibilities.

As a result of these deficiencies, the TLC is unable to reasonably ensure that complaints meriting further action by the agency are followed up. Since complaints are one of the avenues by which the TLC is made aware of drivers who drive unsafely or provide poor service, the weaknesses identified in this audit increase the risk that such drivers may not be identified and that appropriate measures for correcting such behavior may not be taken.

## Audit Recommendations

Based on the audit, we make 14 recommendations, including:

- The TLC should ensure that ESAP has adequate input controls, including the creation of valid-syntax rules for inputting information, making certain fields conditional and generating appropriate error messages.
- The TLC should ensure that ESAP has adequate processing controls, including controls for the identification of duplicate complaints and for filtering or flagging complaints requiring supervisory review, and by adding suitable close-out options for complaints referred within the TLC from one unit to another.
- The TLC should ensure that appropriate access controls are established in ESAP including by creating and assigning additional profiles based on the staff's levels and responsibilities and enabling read-only access for certain users as appropriate.
- The TLC should update its ESAP data dictionary to include a description of the data captured by each field.
- The TLC should review the ESAP user manual, update it where necessary and distribute the complete manual to all ESAP users.
- The TLC should maintain an accurate list of ESAP users, including the available functions or permissions that can be performed by each.
- The TLC should ensure that complaints are closed out in Siebel on the same dates that they are actually closed in ESAP. If this is not feasible, the TLC should consider using ESAP data as the source for the average number of days figure reported in the MMR.
- The TLC should adequately document its complaint processing procedures in comprehensive written policies.

## Agency Response

In its response, the TLC agreed with 12 of the audit's 14 recommendations and disagreed with 2: that it maintain user profiles for one of its computer systems; and that it investigate the creation of a holding queue for complaints where the subject drivers are not timely identified by their bases so that they are not closed prematurely. Notwithstanding its agreement with most of the recommendations, the TLC disagreed with the audit's overall conclusion.

# AUDIT REPORT

## Background

The TLC is responsible for licensing and regulating the City's medallion (yellow) taxicabs, street hail liveries (green taxis), for-hire vehicles (community based liveries, black cars and luxury limousines), commuter vans and paratransit vehicles. The TLC licenses and regulates over 130,000 vehicles and approximately 180,000 drivers. In addition, the TLC performs safety and emissions inspections of the 13,587 medallion taxicabs three times each year, as well as biennial inspections of all TLC-licensed for-hire vehicles.

A consumer can file a complaint with the TLC if s/he has a negative experience with a TLC-licensed driver or vehicle concerning one or more of the following issues:

- Unsafe driving;
- Cell phone use while driving, including use of a hands-free headset;
- Overcharging or demanding tips;
- Refusing a passenger's requests, including requests for pick-up, change of radio volume, heat or air conditioning;
- Treating the passenger rudely;
- A dirty condition or bad odor in the vehicle, including cigarette smoke and body odor; and
- Refusing a passenger because of race, disability or destination within New York City.

Complaints alleging serious offenses such as spitting or sexual harassment, are transferred to the Discretionary Revocation Unit for investigation. There is no deadline for submitting a consumer complaint. To file a complaint, a consumer (complainant) can call 311 or access 311 online at [nyc.gov/311](http://nyc.gov/311). Consumers can also file complaints by letter, email or fax to the TLC, calling the TLC call center or appearing in person at the TLC's office. All complaints are entered into 311 for processing. Complaints are stored—along with incident details and complainant contact information—in Siebel, a web-based citywide database that is part of the City's 311 system. Each consumer complaint receives a Siebel Request Number.

Consumer complaints are processed by the CCU of the TLC's Prosecution Department. The CCU consists of the following units:

- The Case Manager Unit comprises case managers who mail notices to drivers and complainants, import 311 complaints into the TLC's complaint database, and update the status of complaints in Siebel.
- The Case Examiners Unit consists of case examiners who locate and obtain trip data and identify drivers from consumer complaints.<sup>1</sup>

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<sup>1</sup> According to the TLC, in the vast majority of complaints the complainant provides a license plate number or medallion number identifying the vehicle driven by the subject. Based on this information and the time, date and place of occurrence, case examiners research electronic trip records and information provided by dispatching bases to determine the subject driver's identity.

- The Consumer and Driver Protection Unit is staffed by consumer intake attorneys (referred to by the TLC as prosecutors) who evaluate complaints to determine whether the driver is allegedly in violation of TLC rules.

With the exception of the correspondence related to settlements and summonses that are sent to respondent-drivers by mail, the TLC processes consumer complaints in a paperless environment. ESAP is a web-based complaint database used by the TLC to process consumer complaints, record subject driver information and generate settlement offers and summonses.<sup>2</sup> However, the ESAP system does not communicate electronically with Siebel. Rather, for only those complaints where the complainant indicates s/he is willing to testify, the TLC imports information from Siebel into ESAP for processing.

When a complaint is imported from Siebel into ESAP it first appears in the “Pending Tripsheet” queue, where a case examiner selects the next unassigned complaint and attempts to locate and obtain trip data to identify the driver involved in the complaint. Specifically, for yellow and green cabs, the TLC uses two vendor-operated web-based portals, Verifone and Creative Mobile Technologies, which contain real-time trip sheet data, to identify the drivers. With regard to for-hire vehicles, the TLC sends an affidavit requesting that the dispatch base/owners of the vehicles identify the driver of record at the time of the incident. If CCU cannot identify a driver, the case examiner will either contact the complainant for more information or close the complaint with an entry indicating that the TLC was unable to identify the driver.

Once the driver is identified, the complaint moves into the “Pending Charges” queue, where a consumer intake attorney selects the next unassigned complaint. After speaking with the complainant, the intake attorney determines whether the driver’s conduct as alleged in the complaint is a violation of TLC rules. If it is, the driver (at this point referred to as “the respondent” by the TLC) is sent a settlement offer, which contains: (1) a narrative of the complaint; (2) an account of the potential charges and penalties (fines) the respondent is facing if found guilty after a hearing; and (3) a settlement offer to plead guilty to a lesser charge and pay a reduced fine in lieu of a hearing.

If the respondent accepts the settlement offer, the case is closed. If the respondent rejects or fails to respond to the settlement offer, the TLC issues a summons that contains all of the charges and mails it to the respondent. The summons includes the date and location for the hearing, which the TLC arranges to be held at the Office of Administrative Trials and Hearings (OATH). Complainants may testify at such hearings by phone or in person. If a complainant changes his/her mind about testifying and indicates that s/he is no longer willing to do so, the complaint will not be adjudicated at OATH and the case is closed.

Payments for settlement offers and summonses are recorded in the Taxi Automated Management Information System (TAMIS), a mainframe system that contains core TLC licensee information and that is maintained by the TLC. According to the TLC, TAMIS and ESAP interface through a replicator server. TAMIS does not interface with Siebel.

According to the Fiscal Year 2017 Mayor’s Management Report (MMR), TLC received 22,918 consumer complaints, of which 9,847 were “eligible for prosecution.”<sup>3</sup>

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<sup>2</sup> A driver will not be considered a respondent until charges have been identified and a settlement offer has been offered by the TLC. Depending on the charges and prior history, a respondent may not be offered a settlement offer, and a summons may be issued instead.

<sup>3</sup> The TLC considers a consumer complaint eligible for prosecution once charges are identified and a settlement offer and/or summons is issued.



## Objective

The objective of this audit was to determine whether the TLC has adequate controls over processing consumer complaints.

## Scope and Methodology Statement

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The audit scope was July 1, 2016, through June 30, 2017. Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

## Discussion of Audit Results with the TLC

The matters covered in this report were discussed with TLC officials during and at the conclusion of this audit. A preliminary draft report was sent to the TLC and discussed at an exit conference held on May 31, 2018. On June 5, 2018, we submitted a draft report to the TLC with a request for comments. We received a written response from the TLC on June 19, 2018.

In its response, the TLC agreed with 12 of the audit's 14 recommendations and disagreed with 2: that it maintain user profiles for its TAMIS computer system; and that it investigate the creation of a holding queue for complaints where the subject drivers are not timely identified by their bases so that they are not closed prematurely.

Notwithstanding its agreement with most of the recommendations, the TLC disagreed with the audit's overall conclusion, stating,

The TLC rejects the conclusions drawn in the audit report that the overstated and ministerial findings prevent the TLC from being able to “reasonably ensure that complaints meriting further action by the agency are followed up,” and that consequently “drivers who drive unsafely or provide poor service . . . may not be identified and that appropriate measures for correcting such behavior may not be taken.” Indeed, the report does not identify any instances of the TLC failing to follow up on a complaint meriting further action, nor does it identify any instances of the agency failing to take appropriate corrective action in response to safety or service issues raised in complaints.

. . . We do not believe that the overall conclusions in the report reasonably flow from the audit's findings, but we appreciate the merit of some of the recommendations.

We respectfully disagree with the TLC's assertions which reflect a lack of understanding of the purpose of this audit and the vulnerabilities it has identified. The TLC dismisses the significance

of the audit findings based on its observation that the audit does not identify specific instances in which the agency failed to take appropriate corrective action. However, that argument is flawed. The deficiencies identified in this audit—including poorly documented procedures, inadequate system processing controls and inappropriate system access controls—increase the risks that users may not know how to use the system or may make unauthorized modifications to the data which, in turn, lead us to conclude that the TLC is unable to reasonably ensure that complaints meriting further action by the TLC are all followed up. That risk in itself is implicitly acknowledged by the TLC by virtue of its agreement to implement most of our recommendations. Had we identified cash stored in an open, unguarded safe, its vulnerability to theft would be evident regardless of whether proof existed that any cash had yet been stolen. We believe that the same holds true for the risks identified in this audit.

The full text of the TLC's response is included as an addendum to this report.

## FINDINGS AND RECOMMENDATIONS

The TLC does not have adequate controls over its processing of consumer complaints. A primary cause is that the TLC has not instituted sufficient input, processing and access controls in ESAP to ensure the completeness and integrity of the data maintained in that system. The TLC has also failed to ensure that critical system documentation—such as data field definitions, a complete, current user manual and security access levels for the system—is maintained. As a result, the TLC has a limited ability to ensure that users are properly instructed in how to use the system and that no one is able to perform unauthorized modifications to the data stored in ESAP. Due to these failures, the TLC cannot be reasonably assured that all complaint information recorded in ESAP is accurate, which could hinder the TLC’s ability to properly investigate complaints.

From an operational standpoint, the TLC does not ensure that complaint dispositions are updated in Siebel so that accurate complaint-closed dates are recorded. This weakness compromises the integrity of critical information required by the TLC to accurately report its timeliness in closing complaints. Additionally, the TLC has not adequately documented its procedures for complaint processing to ensure that all parties are aware of their responsibilities.

As a result of these deficiencies, the TLC is unable to reasonably ensure that complaints meriting further action by the agency are followed up. Since complaints are one of the avenues by which the TLC is made aware of drivers who drive in an unsafe manner or provide poor service, the aforementioned weaknesses increase the risk that such drivers may not be identified and that appropriate measures for correcting such behavior may not be taken.

### Inadequate Controls in ESAP

#### Inadequate Input Controls

According to the United States Government Accountability Office’s (GAO’s) *Federal Information System Controls Audit Manual (FISCAM)*, the objectives of input controls are to check for accuracy, completeness, validity and authenticity of information and to include rules for checking valid syntax of information inputs (e.g., character set, length, numerical range, acceptable values) to verify that inputs match specified definitions for format and content. In addition, the Department of Information Technology and Telecommunications’ (DOITT’s) *Standard Requirements* states that input validation should validate the length, characters, format and business rules on data before accepting the input.<sup>4</sup>

However, the TLC has not developed adequate input controls in ESAP with regard to data validation and edit checks for the information the TLC has control over entering into the system. Specific deficiencies are as follows:

#### *Certain Fields Do Not Have Appropriate Data Entry Parameters*

ESAP data types (e.g., variable characters, numeric, date/time) and number of characters for these fields are not appropriately set. For example, all TLC license numbers used to identify respondents consist of no fewer than four and no more than seven alphanumeric characters

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<sup>4</sup> DOITT is responsible for ensuring the overall security of the City’s data and information technology assets through the oversight and management of citywide security infrastructure.

(letters and numbers only). However, the ESAP “license number” field is defined to accept up to 25 variable characters (letters, numbers, spaces, punctuation marks and symbols). As a result of the absence of appropriate data entry parameters in ESAP, we identified 87 instances where the respondent’s license number had fewer than four or more than seven characters as well as instances where inappropriate characters such as dashes were accepted by the system. We also found that the “state” field is programmed to accept 10 variable characters although State names are identified by 2 letters.

The inappropriate data types and number of characters results in inaccurate and inconsistent ESAP data. Certain information, such as the respondent’s license number, is critical in processing consumer complaints. Therefore, it is essential that only valid respondent license numbers are entered into ESAP. In addition, settlement offers and summonses may not reach the intended party if address information is incorrect.

Inadequate input controls increase the risk that data will be incomplete and inaccurate.

## **Inadequate Processing Controls**

Processing controls ensure that the processing of information in a database is complete, accurate and authorized and includes checks for duplicate information and data filtering. According to GAO’s FISCAM, automatic application controls (duplicate checks, system warnings) should be configured to prevent and/or identify potential duplicate records.

However, ESAP does not have adequate controls to identify duplicate complaints. Duplicate complaints are those complaints that are made by the same complaining witness, for the same driver, for the same incident date/time. According to TLC officials, while ESAP does not have a function to automatically identify duplicate complaints; duplicates may be identified by case examiners and intake attorneys when manually reviewing complaints. TLC officials stated that sometimes respondents also notify them of duplicates (after they receive two settlement offers for the same incident). However, based on complaint data received from the TLC, we found that 20 (5 percent) of the 441 complaints closed as duplicates in Fiscal Year 2017 were not initially identified as duplicates by any of the staff that reviews the complaints. Thirteen of the 20 were not closed as duplicates until after settlement offers were issued and 7 were not closed as duplicates until after summonses were issued.

In addition, based on payment data that the TLC provided from TAMIS, we identified three additional instances where settlement offers or summonses for duplicate complaints were paid twice by respondents. Our review of these three instances indicated that there were two complaints each made by the same complaining witness, for the same driver and with the same incident date/time. A TLC official stated that, in these instances, respondents may request a refund from the TLC. However, it is inappropriate for a City agency to accept funds that it is not entitled to receive. Thus, the TLC should not rely on respondents to inform it that they inappropriately received two settlements for the same complaint and should issue refunds to respondents in instances where two payments were mistakenly made. It is possible that there are additional duplicates that have not been identified. In addition, causing staff to unnecessarily identify the respondent, determine appropriate charges, create settlements and sometimes summonses for duplicate complaints is a waste of time and resources. If ESAP had a function to identify possible duplicate complaints based on complaining witness, driver information and incident date/time, these duplicates would have been identified and appropriately closed.

Beyond the above deficiencies, we also identified some other ESAP processing control weaknesses, including that:

- ESAP does not have separate queues for complaints requiring follow up by supervisors. Complaints stay in a queue and staff generally type in the supervisor's name or initials in the respondent medallion field and send an email to the supervisor to flag them for supervisory review. As a result, supervisors may not always be aware of complaints requiring review, which increases the risk that reviews of these complaints may be delayed.
- ESAP does not have suitable close out options for certain complaints that are referred to other units. Driver protection complaints are closed out in ESAP as duplicates rather than closed out as transfers to the respective units.<sup>5</sup> Complaints referred to the investigation unit are closed as "SE referrals" rather than as complaints forwarded to investigations.<sup>6</sup>

Weaknesses in system processing controls hinder the TLC's ability to detect erroneous information and to ensure that its data is accurate and complete.

## **Inappropriate Access Controls**

According to GAO's FISCAM, access controls limit inappropriate access to data and thereby protect it from unauthorized modification, loss and disclosure. Logical access controls limit the files and actions that users can execute. In addition, Comptroller's Directive #1, *Principles of Internal Control*, states that transactions and other significant events should be authorized and executed only by persons acting within the scope of their authority. However, we found deficiencies in the TLC's access controls, as discussed below.

### *Inappropriate User Access Rights*

ESAP users have inappropriate privileges that are not commensurate with their roles and functions. We found limited evidence to indicate that TLC kept track of the user access level rights assigned to personnel. Among other things, the agency did not have a document that identified the privileges for each ESAP role at the time we initiated this audit, rather TLC officials created one for us upon our request.

According to the CCU profiles we reviewed, ESAP user rights are segregated in three access levels: CCU Clerical (generally assigned to case examiners and case managers); CCU Prosecutor (generally assigned to the consumer intake attorneys); and CCU Supervisor (generally assigned to senior staff).

Table I below shows the available permissions for each level of access within ESAP.

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<sup>5</sup> Driver protection complaints are complaints submitted by TLC-licensed drivers against other TLC licensees (medallion or vehicle owners) for violations of TLC rules, typically involving monetary disputes.

<sup>6</sup> SE Referrals are complaints that relate to broken or missing equipment in vehicles.

**Table I****ESAP User Roles and Related Permissions**

Description of Available Permissions		ESAP User Roles		
		CCU Clerical	CCU Prosecutor	CCU Supervisor
1.	Create, edit settlements	X	X	X
2.	Print settlements from queue	X	X	X
3.	Add prosecution, settlement notes	X	X	X
4.	Edit, create, close, reopen complaints	X	X	X
5.	Add or remove attachments	X	X	X
6.	Reschedule, void complaint summons	X		X
7.	Add documents via the Pending Trip Sheet Complaint queue	X		X
8.	Reopen closed settlement offer		X	X
9.	Add trip sheet documents at an individual complaint level		X	
10.	Has limited views in the Administrative Summons module		X	
11.	Send complaint settlement offer directly for summoning			X

As seen in the table, user roles for all three levels have the ability to create and edit settlement offers, a right that only senior consumer intake attorneys—who are assigned CCU Prosecutor level access—should have the ability to perform.

When we questioned TLC officials about users assigned the CCU clerical role having the ability to create and edit settlement offers, they initially responded that the CCU clerical role does not allow access to these functions. However, we later observed two staff persons with the assigned role of CCU clerical and confirmed that they were able to create and edit settlement offers in ESAP. As shown in the table above, user roles for all three levels of staff involved in the complaint process have the ability to close complaints, a right that should only be assigned to case examiners with CCU clerical level access (in instances where a driver cannot be identified) and intake attorneys with CCU prosecutor level access (when the complainant is not willing to cooperate).

Further, we found that:

- Case examiners, with the CCU clerical role, can reopen complaints, which is the responsibility of case managers based on requests from senior supervising attorneys and the Administrative Unit supervisor.

- Case managers and case examiners—with CCU clerical access—have the ability to create consumer complaints directly in ESAP, a right that should be restricted to field attorneys for dispatcher complaints only.<sup>7</sup>
- Both a case manager and a case examiner were assigned prosecutor level access, which neither should have been assigned.
- ESAP does not have a read-only function, which is suitable for users who need to view information but do not need to edit or add any information. As a result, any ESAP access that the TLC provides to a user would allow that individual to add or modify data.

Some of the inappropriate privileges in ESAP are a result of only one access level for both case examiners and case managers, rather than having defined roles for each based on their job responsibilities. In addition, inappropriately granted privileges are allowed because the CCU Supervisor privileges are assigned to supervisors/senior staff across all three units rather than being designed to reflect their separate roles and distinct assigned responsibilities.

Without adequate access controls, users have the ability to modify data that may be outside of the scope of their authority, increasing the risk that complaints or settlement offers may be inappropriately deleted or modified without detection.

#### *Shared Passwords*

According to DOITT’s *Password Policy*, passwords must never be shared. However, we found passwords that were shared by more than one individual responsible for performing ESAP testing in live production data. From the list of ESAP users, we identified five CCU user profiles that were not associated with a specific TLC employee. TLC officials informed us that these are shared accounts for the ESAP development team (the team consists of three people) that are used to verify specific role access rights and to determine whether they are working as expected.

User accounts to get access to production data should be unique and should not be a shared account. The use of generic accounts diminishes accountability and increases the risk that a user can perform inappropriate transactions and remain anonymous.

## **Recommendations**

1. The TLC should ensure that ESAP has adequate input controls, including the creation of valid-syntax rules for inputting information, making certain fields conditional and generating appropriate error messages.

**TLC Response:** “The TLC cannot exclude complaints from ESAP that could potentially be actionable by rejecting 311 data on the basis of data quality. . . . For ESAP fields directly entered or updated by CCU staff, including incident details, complainant details and respondent details, the TLC will look into tightened input controls, to the extent possible, given the fact that ESAP CCU is a case tracking system that needs to remain largely free form in order to precisely relate what the complainant shares with us.”

**Auditor Comment:** As discussed in the report and explained to TLC officials during the audit, this recommendation pertains to the information that the TLC staff inputs and

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<sup>7</sup> Dispatcher complaints are complaints against drivers originating from dispatchers at area airports.

has control over inputting (such as respondent information), not the data that is downloaded automatically to ESAP from 311 via the Siebel system.

2. The TLC should ensure that ESAP has adequate processing controls, including controls for the identification of duplicate complaints and for filtering or flagging complaints requiring supervisory review, and by adding suitable close-out options for complaints referred within the TLC from one unit to another.

**TLC Response:** “While the TLC does have duplicate identification protocols in place that catch nearly all duplicates, we acknowledge that existing activities must be strengthened further. Our existing protocols fell short in three (3) instances out of 22,857 complaint records examined by the auditors. The TLC reached out to all three respondents who paid twice based on the audit team’s analysis, and we are using refunds.

It is difficult to fully eliminate error in the duplicate identification process, particularly given that angry complainants can submit multiple complaints with varying details for the same offense, but the TLC feels that such instances can be better identified through improved reporting. By the end of June 2018, CCU staff will have the ability to run enhanced reporting to check for the duplicate charges based on matching license number, incident date, and incident time. CCU staff will be directed to run and review this report prior to issuing any fines, thus minimizing the likelihood of duplicate cases going forward. The TLC is also reviewing historical data in light of these findings and will issue refunds if any further instances of duplicate payments are identified in data from years prior to FY17.

The TLC is taking under consideration the recommendation around supervisory queues and closeout options and is scoping out systems enhancements that better support CCU workflow and operations. We are aiming to implement the relevant systems changes by the end of calendar year 2018.”

**Auditor Comment:** The TLC’s assertion is incorrect; we did not examine the 22,857 complaints for duplicates. As stated in the report, 20 (5 percent) of the 441 complaints that were identified as duplicates by the TLC were not identified as such until after settlement offers were sent. Nevertheless, we are pleased that the TLC intends to develop reporting tools in ESAP to identify duplicates.

3. The TLC should ensure that appropriate access controls are established in ESAP, including by creating and assigning additional profiles based on the staff’s levels and responsibilities and enabling read-only access for certain users as appropriate.

**TLC Response:** “TLC is implementing the recommendations of the audit team and updated user roles based on the principle of least access to the extent feasible based on operational needs. . . .

The user roles . . . will be in place by the end of calendar year 2018. A read-only role will be added to the system when feasible, and the effort and timeframe are being scoped out. The timeframe will be no greater than two years.”

**Auditor Comment:** While we are encouraged that the TLC is modifying the user roles and access, based on the table in the TLC’s response, the TLC has not addressed the



deficiency that *all* CCU personnel have the ability to edit, close and reopen complaints. We urge the TLC to fully implement this recommendation and ensure that users are assigned appropriate access that is commensurate with their responsibilities.

4. The TLC should ensure that separate user accounts are created for ESAP testing.

**TLC Response:** “As of May 23, 2018, the TLC has implemented the recommendations of the audit team and created separate user accounts for ESAP testing.”

## Critical Systems Documentation Is Not Maintained

The *Financial Integrity Statement Checklist*, issued under Comptroller’s Directive #1, *Principles of Internal Control*, indicates that system documentation have written standards including security levels, a data dictionary and user procedures. In addition, Directive #1 states that approved authorization levels should be documented and clearly communicated to managers and employees.

However, TLC failed to ensure that it maintained written standards and other critical system documentation, as discussed below.

### *Data Dictionary*

A data dictionary provides detailed information about the data, such as standard definitions of data elements, their meanings and allowable values. While the TLC’s ESAP data dictionary includes the field name, data type (e.g., date/time, variable character) and whether or not the data is “nullable,” (that is, set to the value “null”), it does not include a description/definition of the data captured in each field. We met with the ESAP Tech Lead and the Deputy Director of IT to obtain descriptions of the information contained in each field. In some instances they were unable to provide a description. Since the TLC did not maintain this critical information in a data dictionary or any other place, neither we nor the TLC have reasonable assurance that the field names and descriptions accurately reflect the information present in these fields.

### *User Manual and Guides*

The TLC did not maintain a complete ESAP user manual. We requested an ESAP User Manual on July 21, 2017, and were not provided a copy until March 23, 2018—over eight months later. The manual provided is incomplete: the report section is empty and states “WIP” (work in progress) and multiple text boxes that should include descriptions of ESAP functionality were blank. In addition, the TLC does not have a TAMIS user manual. User manuals are important to help ensure that users effectively and fully use the system. Without user manuals, there is an increased risk that users may not properly use the system and that new users may not be fully aware of the functions of the system.

The TLC was also unable to provide user guides for Verifone and Creative Mobile Technologies, which are vendor websites used to identify drivers for medallions and street hail liveries using real time data. User guides help to ensure that case examiners are aware of the multiple search methods (e.g., credit card information or geographical location) available to identify a driver.

### *User Access Roles Not Monitored*

As stated previously, the TLC did not have a document identifying the privileges for each ESAP role available at the time we initiated this audit. The agency subsequently prepared and provided us a list of ESAP users and their assigned roles. However, this information did not include a description or the available permissions or the functions that can be performed for each ESAP role. Without this information, the TLC is hindered in periodically reviewing the permissions provided to staff to ensure that they are appropriate. Further, the TLC did not maintain a list of TAMIS user profiles prior to this audit's initiation. Upon our request, the agency created a list for us that identified CCU personnel with TAMIS access.

It is important to note that the TLC was made aware prior to the initiation of this audit that its Management Information Systems (MIS) department was lacking TLC-specific procedures. A security risk assessment of the TLC's systems was performed by NYSTEC, a not-for-profit technology consultant company hired by the TLC, and the results were detailed in a report, entitled "IT Security Assessment and Recommendations," dated November 2016 and sent to the TLC's Chief Information Officer. The report stated that NYSTEC based its analysis largely on interviews with key stakeholders and recommended that TLC-specific procedures be developed, documented and implemented based on guidance provided.

Without these critical documents, there is limited assurance that ESAP and TAMIS will operate effectively, especially if key MIS employees with knowledge of the systems leave the agency. Without user guides, there is an increased risk that staff will incorrectly use the systems. In addition, without user roles and descriptions of the available functions, the TLC has limited assurance that users are granted the appropriate access based on their responsibilities.

## Recommendations

5. The TLC should update its ESAP data dictionary to include a description of the data captured by each field.

**TLC Response:** "The TLC is implementing the recommendations of the audit team and will update the ESAP data dictionary by the end of calendar year 2018."

6. The TLC should review the ESAP user manual, update it where necessary and distribute the complete manual to all ESAP users.

**TLC Response:** "ESAP is used by multiple groups within the TLC for varying purposes. Rather than creating a single, comprehensive ESAP user guide, the TLC will create contextualized manuals for specific user groups. The TLC will create manuals for teams that currently lack them, starting with CCU. The TLC is currently reviewing and updating the ESAP user manual for CCU and will distribute to all users by June 29, 2018."

7. The TLC should create a TAMIS user manual and ensure that it is distributed to all TAMIS users.

**TLC Response:** "TAMIS is the system of record for all licensing at the TLC. It is used by nearly every team in the agency for widely varying operational needs. Rather than creating a single, comprehensive TAMIS manual, the TLC will create contextualized manuals for specific user groups. Some other teams in the agency already have such contextualized manuals. The TLC will create manuals for

teams that currently lack them, starting with CCU, which will be completed by June 29, 2018.”

8. The TLC should maintain an accurate list of ESAP users, including the available functions or permissions that can be performed by each.

**TLC Response:** “The TLC is implementing the recommendations of the audit team and will have an updated ESAP user list, including functions and permissions, by September 2018.”

9. The TLC should ensure that TAMIS user profiles are maintained and updated as needed.

**TLC Response:** “The TLC does not agree with the finding that led to this recommendation. The TLC agrees that TAMIS user profiles must be actively maintained and updated, and the TLC has done so since the system was originally implemented. A full list of TAMIS user profiles was provided to the audit team after clarifications around the specifics of their request on 9/21/2018 [sic]. The delay caused by this clarification has been construed as a failure on the part of the TLC to maintain user profiles. This conclusion is not accurate.”

**Auditor Comment:** Contrary to the TLC’s assertion, the agency provided no evidence that it maintained a TAMIS user profile list. Though requested during the audit, to date the TLC has not provided us with a complete list of TAMIS users. Further our request for a list of CCU personnel with TAMIS access was not provided until two months after our request. In the absence of any credible evidence to the contrary, we have no basis to alter this finding.

10. The TLC should request user manuals from Verifone and Creative Mobile Technologies.

**TLC Response:** “As of June 8, 2018, the manuals from Verifone and Creative Mobile Technologies have been distributed to the relevant TLC staff.”

## Complaint Dispositions Are Not Updated in Siebel in a Timely Manner

According to Comptroller’s Directive #1, management approved controls are used to ensure that processed data is accurate and reliable. According to the TLC’s *Consumer Complaint Intake Guide*, case managers are required to update Siebel as to the status of the complaints. According to TLC officials, the calculation for the average number of days to close complaints reported in the MMR comes from the dates recorded in Siebel. However, we found that the closed dates entered in Siebel are generally not the dates that the complaints were actually closed in ESAP because complaints are not being updated timely in Siebel.

The TLC requires that a case manager update the status of a complaint in Siebel to “closed” when s/he closes the complaint in ESAP. According to a TLC official, the closed dates recorded in Siebel cannot be backdated nor can the record be modified once closed; therefore, any complaint not closed out in Siebel the same day as it is closed in ESAP will have a different closed date.

However, the TLC does not have a protocol in place to help ensure that case managers consistently update Siebel when they close complaints in ESAP.

A review of 19,212 Fiscal Year 2017 complaints determined that the closed dates recorded in ESAP and Siebel agreed for only 3,555 (19 percent) of them. Of the remaining 15,657 complaints, 14,821 (95 percent) had closed dates in Siebel that were after the date they were actually closed in ESAP. The closed dates recorded in Siebel were an average of 30 days later than the dates recorded in ESAP, the difference ranging from one day to 565 days.

The remaining 836 (5 percent) complaints had closed dates in Siebel that were prior to the dates they were actually closed in ESAP. The closed dates in Siebel were an average of 39 days *earlier* than the dates in ESAP, the difference ranging from one day to 432 days. Based on our review of a few of these complaints, it appears that they were complaints that were closed prematurely and then reopened in ESAP. For example, in instances where a dispatcher base fails to return a completed affidavit identifying a driver in response to the TLC's request, the complaint is closed out as "Base Unable to ID Driver" so that the processing time does not include the additional days to identify the driver. If the base later identifies the driver, CCU will reopen the case. In addition, there are instances where the TLC allowed expired settlement offers to be reopened to avoid a hearing at OATH. In these instances, the closed dates in Siebel are based on the date of the first settlement offer.<sup>8</sup>

As stated previously, the average number of days to close complaints reported in the MMR, which the TLC identifies as a critical indicator, is computed using the data recorded in Siebel. Consequently, incorrect closed dates in Siebel undermine the reliability of this figure as an accurate indicator. Further, when incorrect data is stored in Siebel, complainants who check the status of their complaints in 311 may not receive accurate information.

## Recommendations

11. The TLC should investigate the possibility of creating a separate holding queue for complaints where bases fail to comply with affidavits so that the complaints are not closed prematurely.

**TLC Response:** "The TLC disagrees with this recommendation. The TLC's current practice is to close complaints after the issuance of a 'failure to comply' summons to the owner or base for failure to identify the driver. Leaving the complaint open is not practicable because the driver might never be identified. The TLC has the ability to re-open complaints if the information arrives beyond the designated time period. The TLC does not believe that keeping complaints open for a longer period improves the agency's ability to take action."

**Auditor Comment:** The TLC misunderstands the intent of this recommendation. As stated in the report, when complaints are closed in ESAP they are also closed in Siebel. Unlike ESAP, however, Siebel will not allow a complaint to be reopened. Consequently, complaints that are closed in ESAP prematurely and then reopened will have closing dates in Siebel that are earlier than the actual closing dates, which also impacts the reliability of the productivity figures reported in the

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<sup>8</sup> The TLC closes a complaint in Siebel once a settlement offer is issued, regardless of whether the settlement offer is accepted, but the complaint remains open in ESAP.

MMR. This recommendation is intended to address that discrepancy. We therefore urge the TLC to implement this recommendation.

12. The TLC should ensure that complaints are closed out in Siebel on the same dates that they are actually closed in ESAP. If this is not feasible, the TLC should consider using ESAP data as the source for the average number of days figure reported in the MMR.

**TLC Response:** “It is not feasible at this time for CCU to dedicate the required staff to updating Siebel manually and ensuring closed date alignment. The TLC will look into adjusting its reporting approach in the MMR as recommended. The TLC will also work with 311 to establish an automated date exchange once the system replacing Siebel is put in place so that closed dates will remain in sync. The timeline is dependent on 311’s system implementation.”

13. The TLC should consult with Siebel administrators on the feasibility of allowing the complaint status to be reopened when needed.

**TLC Response:** “311 is in the process of replacing Siebel. The TLC will work with 311 to enhance their new system with this functionality. The timeline is dependent on 311’s system implementation.”

## Lack of Standard Operating Procedures for Complaint Processing

According to Comptroller’s Directive #1, internal control activities help ensure that management’s directives are carried out and are a fundamental part of the policies and procedures used to enforce management’s direction. The TLC has not adequately documented its procedures for complaint processing.

We found that the TLC lacked written procedures relating to the CCU’s divisions. The TLC provided our office with a *Consumer Complaint Intake Guide*, which is an overall guide to CCU’s processing of consumer complaints. Although it includes steps for consumer intake attorneys to take when reviewing complaints, it does not include detailed steps to be performed by case examiners and case managers. For example, it does not include the steps to be taken by case examiners to identify drivers and does not include steps for case managers for processing and mailing settlements and summonses and updating complaint information in Siebel. In fact, on more than one occasion, TLC personnel had to refer to their own personal handwritten notes when we met them to get an understanding of the different processes.

The absence of clearly written policies that define limits of authority and responsibilities can result in staff being allowed excessive discretion. Lack of procedures renders it more difficult to hold individuals accountable for their actions or failure to act.

### Recommendation

14. The TLC should adequately document its complaint processing procedures in comprehensive written policies.

**TLC Response:** “The TLC is implementing this recommendation from the audit team and plans to have comprehensive written policies in place and distributed to all CCU staff by June 29, 2018.”

## DETAILED SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The audit scope was July 1, 2016, through June 30, 2017.

To obtain an understanding of the TLC's policies and procedures pertaining to the processing of consumer complaints, we reviewed and, where applicable, used as audit criteria the following documents:

- New York City Charter;
- New York City Administrative Code;
- The Rules of the City of New York;
- Passenger Bill of Rights for Taxicab, Boro, Livery and Commuter Van Passengers;
- *2017 Mayor's Management Report*;
- ESAP Reporting Descriptions;
- ESAP Back Office User Manual;
- ESAP Run Book;
- The TLC's Consumer Complaint Intake Guide;
- Consumer Complaint settlements and summonses;
- For Hire Vehicle Affidavits;
- ESAP Profile Permissions and ESAP Users;
- TAMIS Data Warehouse Dictionary;
- TAMIS Access Codes;
- Prosecution Weekly Unit Report;
- The United States Government Accountability Office's *Federal Information System Controls Audit Manual*;
- Comptroller's Directive #1, *Principles of Internal Control*;
- NYSTEC's TLC IT Security Assessment and Recommendations Report;
- DOITT's *Password Policy*;
- DOITT's Standard Requirements;
- Prosecution Organizational Chart; and

- Various information relating to the consumer complaint process obtained from the TLC's website.

To obtain an understanding of the TLC's policies and procedures and internal controls over the processing of consumer complaints, we interviewed the Assistant Commissioner, Senior Supervising Attorney, Computer Systems Manager and Supervising Case Manager. To further our understanding of the consumer intake attorney process and how charges are identified, we interviewed a Senior Consumer Intake Attorney. To further our understanding of how the Data Support Unit identifies drivers and respondents, we interviewed a Senior Case Examiner. To obtain an understanding on the administrative work performed at the CCU, we interviewed a Case Manager.

To obtain an understanding of the TLC's computer databases TAMIS and ESAP, we conducted a computer systems walkthrough with the TLC's Deputy Director of IT, Director of Operations, IT Database Administrator and ESAP Lead Tech. In addition, to determine whether staff had ESAP access commensurate with their job responsibilities, we reviewed the ESAP Profile Permissions and ESAP Users. We also met with certain staff to view their access within ESAP.

Since the TLC did not maintain descriptions of the ESAP fields, we met with the ESAP Lead Technician and Deputy Director of IT to obtain a description of the ESAP fields. We documented the descriptions provided and sent them to the TLC for confirmation.

In November 2017, we received an ESAP listing of 22,583 complaints for Fiscal Year 2017. Of the 22,583, 21,030 (93 percent) were consumer complaints while 1,553 (7 percent) were dispatcher complaints (from JFK or LaGuardia Airports). (This audit reviewed TLC's processing of consumer complaints only.) We received five datasets including:

- Complaints
- Complaint Settlement Offers
- Complaint Settlement Offer Violation Details
- Complaint Summonses
- Complaint Summons Violation Details

For the 21,030 consumer complaints, we calculated the processing timeframes for three separate categories: consumer complaints with a settlement offer; consumer complaints that went straight to summons; and consumer complaints that did not have a settlement offer issued. In addition, we reviewed the complaint data for blanks and information inconsistent within the defined data fields.

We randomly selected a sample of 30 of the 441 complaints closed out as duplicates to determine whether the duplicate complaint was appropriately referenced back to the original complaint with a note in ESAP.

In February 2018, we received a Siebel listing of 22,857 complaints for Fiscal Year 2017. We reconciled the Siebel data to the ESAP data to determine whether any complaints were still open in ESAP. In addition, we matched the 22,857 Siebel complaints against the ESAP complaints and obtained a population of 19,212 matching complaints. We determined whether the closed dates in Siebel matched the closed date in ESAP for these complaints. In instances where the dates did not match, we calculated the number of days between closed dates.



In April 2018, we received TAMIS payment data for payments made on complaints opened during our audit scope period. From our ESAP data, we identified 6,107 consumer complaints closed as settlement offer accepted and reconciled the fine amounts in ESAP to the payment data in TAMIS.

The results of the above tests, while not projectable to their respective populations, provided a reasonable basis for us to evaluate the TLC's controls over its handling of consumer complaints.



June 19, 2018

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**RE: Audit Report on the New York City Taxi and Limousine Commission's  
Controls over Processing Consumer Complaints MD 18-056A**

Dear Ms. Landa:

The Taxi and Limousine Commission (TLC) has reviewed the audit report concerning controls over processing consumer complaints dated June 5, 2018. This response letter addresses the fourteen recommendations in this report.

The TLC's mission is to ensure that every day, approximately one million passengers receive safe, reliable for-hire transportation, and to set and enforce the ground rules for over 180,000 licensed drivers and 130,000 licensed vehicle owners, and thousands of businesses that provide this transportation. In this time of continued growth in the industries we regulate, our challenge is to maintain and improve our standards of customer service, accessibility, safety, and accountability.

At the TLC, we operate at tremendous scale, but we believe that every passenger's experience is important. 296 million trips were provided in Fiscal Year 2017, and only one complaint was received for every 13,000 trips, representing a mere 0.007% percent of the total trips during that period. This can be ascribed to the TLC's multifaceted approach to monitoring compliance and taking both preventative and corrective actions so that consumers rarely have cause to complain. The Licensing Division ensures that all drivers, vehicles, owners, and bases comply with the standards laid out in law and regulation, including background screenings, drug tests, education requirements, vehicle inspections, insurance requirements, and more. The Uniformed Services Bureau carries out enforcement in all five boroughs, monitoring hotspots for illegal activity and taking actions that range from issuing summonses to making arrests to seizing vehicles observed in illegal activity. In addition, the agency monitors trip data as well as data received from outside partners such as the DMV to ensure safety, accessibility, and service excellence for the millions of



passengers taking trips in TLC regulated vehicles. These points were discussed with the audit team at the exit conference.

On the occasions when the consumer experience is not positive and results in a complaint, the TLC Consumer Complaints Unit (CCU) makes every reasonable effort to follow up and take appropriate action, even if the information captured initially by 311 is less than complete because it was misremembered by the consumer or erroneously recorded by the call taker. In order to maximize the number of complaints that are actionable, CCU staff members review trip data, reach out to dispatch bases and vehicle owners, and contact complainants to fill in missing information and confirm the details of the complaint for accuracy. The CCU's efforts to pursue every viable complaint have received praise from members of the public:

*"TLC Prosecuting Attorneys are professionals who give excellent consumer services. They follow up on complaints and will not prosecute cases that are determined as compliant with TLC rules. Every case is thoroughly investigated." (Choresh Wald, City Council Testimony, April 26, 2018).*

*"...Citizens alert & @nyctaxi investigates/penalizes reckless drivers improving overall street safety for all @nyctaxi customers & New Yorkers. Big part of #VisionZero success" (Brian Howald, Twitter, April 26, 2018)*

The TLC rejects the conclusions drawn in the audit report that the overstated and ministerial findings prevent the TLC from being able to "reasonably ensure that complaints meriting further action by the agency are followed up," and that consequently "drivers who drive unsafely or provide poor service...may not be identified and that appropriate measures for correcting such behavior may not be taken." Indeed, the report does not identify any instances of the TLC failing to follow up on a complaint meriting further action, nor does it identify any instances of the agency failing to take appropriate corrective action in response to safety or service issues raised in complaints.

The TLC appreciates the potential value of independent assessments of performance and acknowledges opportunities to further improve process and system controls and documentation related to consumer complaints processing. The agency continues to work to implement, and indeed has already implemented enhancements, including progress with respect to the audit team's recommendations. We do not believe that the overall conclusions in the report reasonably flow from the audit's findings, but we appreciate the merit of some of the recommendations. It is with this perspective that the TLC offers the following responses to the specific recommendations in the audit report:

1. **Recommendation:** The TLC should ensure ESAP has adequate input controls, including creation of valid-syntax rules for inputting information, making certain fields conditional, and generating appropriate error messages.

**TLC Response:** The TLC seeks to maximize the number of complaints that are actionable by aligning input controls on complaint data with those in place in 311's Siebel system where



consumer complaint data originates. The TLC cannot exclude complaints from ESAP that could potentially be actionable by rejecting 311 data on the basis of data quality. The TLC commits to working with 311 on improving their input controls to improve data quality and to exploring automation of the current manual batch upload from Siebel into ESAP as 311 works to implement a new system to replace Siebel. The timeline is dependent on 311's system implementation.

The TLC has already taken steps to improve the quality of licensee data. For example, in 2014 the TLC began scanning addresses directly into the system from various documents like the barcode on the back of New York State Drivers Licenses or the front of the vehicle insurance card, rather than data entering it. In February of 2018, we also implemented an email address verification system that requires licensees to periodically click on a link sent to their email inbox, in order to log into their TLC account. This in turn helps ensure that we have some way of contacting licensees even if they haven't updated their mailing address with us as required by TLC rules. Lastly, we have an upcoming project that will use postal address checking logic when someone enters/changes a licensee address on line. The TLC will continue to look at additional ways to improve active driver data.

For ESAP fields directly entered or updated by CCU staff, including incident details, complainant details and respondent details, the TLC will look into tightened input controls, to the extent possible, given the fact that ESAP CCU is a case tracking system that needs to remain largely free form in order to precisely relate what the complainant shares with us.

2. **Recommendation:** The TLC should ensure that ESAP has adequate processing controls, including controls for the identification of duplicate complaints and for filtering or flagging complaints requiring supervisory review, and by adding suitable close-out options for complaints referred within the TLC from one unit to another.

**TLC Response:** While the TLC does have duplicate identification protocols in place that catch nearly all duplicates, we acknowledge that existing activities must be strengthened further. Our existing protocols fell short in three (3) instances out of the 22,857 complaint records examined by the auditors. The TLC reached out to all three respondents who paid twice based on the audit team's analysis, and we are issuing refunds.

It is difficult to fully eliminate error in the duplicate identification process, particularly given that angry complainants can submit multiple complaints with varying details for the same offense, but the TLC feels that such instances can be better identified through improved reporting. By the end



of June 2018, CCU staff will have the ability to run enhanced reporting to check for the duplicate charges based on matching license number, incident date, and incident time. CCU staff will be directed to run and review this report prior to issuing any fines, thus minimizing the likelihood of duplicate cases going forward. The TLC is also reviewing historical data in light of these findings and will issue refunds if any further instances of duplicate payments are identified in data from years prior to FY17.

The TLC is taking under consideration the recommendation around supervisory queues and closeout options and is scoping out systems enhancements that better support CCU workflow and operations. We are aiming to implement the relevant systems changes by the end of calendar year 2018.

3. **Recommendation:** The TLC should ensure that appropriate access controls are established in ESAP, including by creating and assigning additional profiles based on the staff's levels and responsibilities and enabling read-only access for certain users as appropriate.

**TLC Response:** TLC is implementing the recommendations of the audit team and updated user roles based on the principle of least access to the extent feasible based on operational needs. (See table below.)

While the auditors raised concern about the Case Managers and Case Examiners having some Prosecutor level access in ESAP, it should be noted that the permissions associated with those roles are based on business needs. For example, all should be able to print settlements from queue. All should be able to add notes because some notes, for example, are based on driver's identification which was solely handled by Case Examiners, while the Prosecutors add notes relating to the prosecution and discussions with the witness. Also when it comes to adding documents, Case Managers and Case Examiners receive documents from the witness, and they should be able to add them, while the Prosecutors should be able to add documents received in court or when prepping the cases from the witnesses as well as from the respondents. The new configuration of ESAP roles will reflect these business needs.

The user roles below will be in place by the end of calendar year 2018. A read-only role will be added to the system when feasible, and the effort and timeframe are being scoped out. The timeframe will be no greater than two years.



Description of Available Permissions		ESAP User Roles				
		Case Managers	Case Examiners	CCU Prosecutor	Ad Unit Supervisor	CCU Supervisor
1	Create, edit settlements			x	x	x
2	Print settlements from queue	x	x	x	x	x
3	Add prosecution, settlement notes	x	x	x	x	x
4	Edit, close, reopen complaints	x	x	x	x	x
5	Remove attachments	x	x		x	x
6	Reschedule, void complaint summons	x			x	
7	Add documents via Pending Trip Sheet Complaints queue	x	x	x	x	x
8	Reopen closed settlement offer				x	x
9	Add trip sheet documents at an individual complaint level	x	x	x	x	x
10	Has limited views in the Administrative Summons module	x	x	x	x	x
11	Send complaint settlement offer directly for summoning					x
12	Create Dispatcher Complaints					x
13	Add attachments	x	x	x	x	x

4. **Recommendation:** The TLC should ensure that separate user accounts are created for ESAP testing.

**TLC Response:** As of May 23, 2018, the TLC has implemented the recommendations of the audit team and created separate user accounts for ESAP testing.

5. **Recommendation:** TLC should update its ESAP data dictionary to include a description of the data captured by each field.

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**TLC Response:** ESAP is used by multiple groups within the TLC for varying purposes. Rather than creating a single, comprehensive ESAP user guide, the TLC will create contextualized



manuals for specific user groups. The TLC will create manuals for teams that currently lack them, starting with CCU. The TLC is currently reviewing and updating the ESAP user manual for CCU and will distribute to all users by June 29, 2018.

7. **Recommendation:** The TLC should create a TAMIS user manual and ensure that it is distributed to all TAMIS users.

**TLC Response:** TAMIS is the system of record for all licensing at the TLC. It is used by nearly every team in the agency for widely varying operational needs. Rather than creating a single, comprehensive TAMIS manual, the TLC will create contextualized manuals for specific user groups. Some other teams in the agency already have such contextualized manuals. The TLC will create manuals for teams that currently lack them, starting with CCU, which will be completed by June 29, 2018.

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**TLC Response:** It is not feasible at this time for CCU to dedicate the required staff to updating Siebel manually and ensuring closed date alignment. The TLC will look into adjusting its reporting approach in the MMR as recommended. The TLC will also work with 311 to establish an automated data exchange once the system replacing Siebel is put in place so that closed dates will remain in sync. The timeline is dependent on 311's system implementation.

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**TLC Response:** 311 is in the process of replacing Siebel. The TLC will work with 311 to enhance their new system with this functionality. The timeline is dependent on 311's system implementation.

14. **Recommendation:** The TLC should adequately document its complaint processing procedures in comprehensive written policies.

**TLC Response:** The TLC is implementing this recommendation from the audit team and plans to have comprehensive written policies in place and distributed to all CCU staff by June 29, 2018.





Thank you for the opportunity to comment on the report, and for your consideration of TLC's feedback throughout the course of the audit.

Sincerely,



Christopher C. Wilson

Deputy Commissioner for Legal Affairs/General Counsel