



City of New York

OFFICE OF THE COMPTROLLER

Scott M. Stringer
COMPTROLLER



MANAGEMENT AUDIT

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Deputy Comptroller for Audit

Audit Report on the Department of
Parks and Recreation's Trees &
Sidewalks Program

MH18-058A

June 20, 2019

<http://comptroller.nyc.gov>



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

June 20, 2019

To the Residents of the City of New York:

My office has audited the New York City Department of Parks and Recreation (DPR) to determine whether the agency has adequate controls over its Trees & Sidewalks Program to ensure sidewalks are repaired in a timely manner. We perform audits such as this to help ensure that City agencies are operating in a manner that best promotes public safety.

This audit found that DPR had inadequate controls over its Trees & Sidewalks Program to ensure that sidewalks are repaired in a timely manner. A review of 11,392 service requests and 9,118 associated addresses found that homeowners had to wait an average of 101 days after submitting a request for a sidewalk inspection. Additionally, a review of 1,069 repaired sidewalks found that the average time from inspection to repair was 419 days, with the longest repair taking over 11 years. DPR does not have a target time frame for how long it should take for a sidewalk scoring above its priority rating threshold to be repaired following an inspection. Finally, DPR did not consistently label service requests as duplicates when it received multiple service requests for the same address, resulting in some addresses receiving two or more inspections.

To address these issues, the audit made seven recommendations, including that DPR should: incorporate additional timeliness metrics for the Trees & Sidewalks Program into its internal management reports; establish a reasonable Service Level Agreement target to complete sidewalk repairs after an inspection is performed and results in the site's receiving a priority rating above DPR's threshold; and ensure that Forestry staff performing inspections are fully trained on the entire process, including the identification of duplicate service requests.

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

If you have any questions concerning this report, please email my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in blue ink that reads "Scott M. Stringer".

Scott M. Stringer

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THE CITY OF NEW YORK OFFICE OF THE COMPTROLLER MANAGEMENT AUDIT

Audit Report on the Department of Parks and Recreation's Trees & Sidewalks Program

MH18-058A

EXECUTIVE SUMMARY

We conducted this audit to determine whether the New York City (City) Department of Parks and Recreation (DPR) has adequate controls over its Trees & Sidewalks Program to ensure sidewalks are repaired in a timely manner.

DPR's mission is to plan, maintain, and care for the more than 30,000-acre municipal parks system that encompasses over 1,900 parks, 1,000 playgrounds, 650,000 street trees, and 2 million park trees. In connection with its responsibility for street trees, DPR manages the Trees & Sidewalks Program, initiated in March 2005, which seeks to repair sidewalks damaged by the roots of City trees in front of owner occupied one-, two-, and three-family homes (property tax class 1) not used for commercial purposes. The mission of the program is to preserve the integrity of the trees, address any potential tree-related safety concerns, and reduce liability of the City and owners of adjacent private property.

According to DPR's procedures, the sidewalk repair process is initiated when an individual makes a request by either calling 3-1-1, entering information into the 3-1-1 website, or entering a request into DPR's website. All requests received under the Trees & Sidewalks Program for a sidewalk inspection should be entered into DPR's Forestry Management System (ForMS) 2.0. DPR's staff should review the service request to ensure that the address is eligible for the Trees & Sidewalks Program and check ForMS 2.0 to determine whether it contains a record of any other complaints at that address. According to DPR's internal standard, known as the Service Level Agreement (SLA), an inspector should evaluate each eligible site within 30 days and assign a priority rating. For each sidewalk that receives a priority rating above DPR's threshold, DPR is supposed to create a repair design and subsequently generate a corresponding work order. Once DPR has a budget and a contract to complete sidewalk repairs, its procedures call for it to identify those sidewalks with work orders within a geographic area to be repaired by the contractor.

Audit Findings and Conclusion

This audit found that DPR had inadequate controls over its Trees & Sidewalks Program to ensure that sidewalks are repaired in a timely manner. DPR has a weekly Trees and Sidewalks Indicator Report that contains various activity and performance measures; however, it does not track the timeliness with which the sidewalks are inspected or repaired. Our review of 11,392 service

requests and 9,118 associated addresses found that homeowners had to wait an average of 101 days after submitting a request to have their sidewalks inspected, 71 days longer than the 30 day internal DPR SLA. Additionally, our review of 1,069 repaired sidewalks found that the average time from inspection to repair was 419 days, with the longest time for a repair taking over 11 years. DPR's data reveals that 95 percent of the sidewalk repairs were completed within 2 years and 98 percent were completed within 2.5 years. According to DPR officials, the Trees & Sidewalks Program does not have a target time frame for how long it should take for a sidewalk scoring above the priority rating threshold to be repaired following an inspection.

In addition, we found that no data was recorded within the inspection fields in ForMS 2.0 for 1,527 service requests (associated with 1,509 unique addresses). According to DPR, no inspection record was generated for these service requests. For many of them, the only indication that an inspection may have been performed is in the service request *Notes to Customer* field; however, there are no supporting details (e.g., inspection identification number, date, sidewalk rating, or inspector's name) to provide a clear indication that an inspection was actually performed. This includes 143 service requests (associated with 141 unique addresses), where the *Notes to Customer* field either contained no information at all or contained information that did not pertain to the complaint.

We also found that DPR did not consistently label service requests as duplicates when it received multiple service requests for the same address; we reviewed 6,446 service requests, associated with 2,706 unique addresses, each of which had two or more service requests recorded in ForMS 2.0, and found that 1,494 service requests were not identified as duplicates by DPR. Of these, 187 addresses received two or more inspections. Additionally, of the 2,741 service requests in ForMS 2.0 that we reviewed and that were marked as duplicates, we were unable to find additional service requests for 72 of them.

Audit Recommendations

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

- DPR should incorporate additional timeliness metrics for the Trees & Sidewalks Program, including for inspections, into its internal management reports.
- DPR should include a new step when completing inspections to record all relevant information in the appropriate inspection fields and to identify any address that is ineligible for the Trees & Sidewalks Program with the reason why the site is ineligible.
- DPR should ensure that the Forestry staff performing Trees & Sidewalks inspections are fully trained on the entire process, including identifying duplicate service requests.
- DPR should establish a reasonable SLA target to complete sidewalk repairs after an inspection is performed and results in the site's receiving a priority rating above the threshold.

Agency Response

In its response, DPR agreed with five recommendations, did not directly address the recommendation that DPR include a new step when completing inspections, and stated that it will take under consideration the recommendation that DPR establish a reasonable SLA target for completing sidewalk repairs once program eligibility has been determined.

AUDIT REPORT

Background

The mission of DPR is to plan, maintain, and care for the more than 30,000-acre municipal parks system that encompasses over 1,900 parks, 1,000 playgrounds, 650,000 street trees, and 2 million park trees. The agency's mission also includes providing recreational and educational opportunities for New Yorkers of all ages.

In connection with its responsibility for street trees, DPR manages the Trees & Sidewalks Program, initiated in March 2005, which seeks to repair sidewalks damaged by the roots of City trees in front of owner occupied one-, two-, and three-family homes (property tax class 1) not used for commercial purposes.¹ According to DPR, the mission of the program is to preserve the integrity of the trees, address the potential tree-related safety concerns, and reduce the associated potential liability of the City and owners of adjacent private property.

The sidewalk repair process is initiated when an individual makes a request by either calling 3-1-1, entering information into the 3-1-1 website, or entering a request into DPR's website. All requests received under the Trees & Sidewalks Program for a sidewalk inspection should be entered into DPR's ForMS 2.0, which has a two-way integration with 3-1-1.

ForMS 2.0 contains information on each service request, including any inspection and work order related to the requested sidewalk repair.² The Central Forestry GIS and Analytics team is responsible for maintaining ForMS. Inspectors should document the inspections using the ForMS mobile system on their tablets, and when they return to the office they are supposed to sync their tablets with ForMS 2.0 to update the information.

When DPR receives a complaint (service request) about a sidewalk reportedly damaged by a City tree, DPR staff should review the service request to ensure that the address is eligible for the Trees & Sidewalks Program and check ForMS 2.0 to determine whether it contains a record of any other complaints at that address. Subsequent complaints for the same address should be marked as duplicate. A sidewalk that was inspected in the preceding three years should not be inspected again. This time frame was established by DPR based on its determination that it takes approximately three years before the growth of nearby tree roots significantly changes the condition of a sidewalk.

According to DPR's procedures, after the abovementioned screening takes place, the agency will send an inspector to evaluate each eligible site and assign a priority rating. Inspections determining sidewalk damage are rated based on a priority rating of up to 100 points, with a priority rating of 100 representing the most severely damaged sidewalk. The parameters used to determine the priority rating include the following: location;³ clearance;⁴ vertical lift of sidewalk; number of damaged flagstones;⁵ tree conditions; and total number of trees at the address.

¹ Mixed use properties that have three or fewer units where at least one unit is used as a commercial space are not covered by DPR's Trees & Sidewalks Program.

² DPR upgraded to ForMS 2.0 in March 2015 from ForMS Classic, which was used during the preceding 10 years.

³ The location is rated based on the volume of pedestrian traffic; the inspector considers the number of parks, playgrounds, schools, places of worship, businesses, hospitals, and subway stations nearby.

⁴ Clearance is defined as the width of walkable space with less than a half inch of vertical lift and/or cracks less than a half inch in diameter.

⁵ The number of damaged flagstones is determined by the inspector counting the number of sidewalk flagstones which have sustained damage as a result of tree roots.

For each sidewalk that receives a priority rating at or above 80, the DPR priority rating threshold as of August 14, 2017, DPR is supposed to create a repair design and subsequently generate a corresponding work order.⁶ Once DPR has a budget and a contract to complete sidewalk repairs, its procedures call for it to identify those sidewalks with work orders within a geographic area to be repaired by the contractor. From May 2016 through May 2019, the contractor employed by DPR for sidewalk repairs was Hudson Hills Contracting, LLC. According to DPR, the list of repairs is updated on an ongoing basis so that there is always a pool of designs and work orders ready to give the contractor at the time the contract is awarded.

The number of repairs to be completed depends on repair costs, which vary because some sites need a repair due to damage associated with only one tree while other sites need a repair of damage associated with multiple trees. DPR can estimate the cost of repairs based on the design created for each individual site. DPR's budget for both Fiscal Years 2016 and 2017 was approximately \$6 million per year.

According to DPR's ForMS 2.0 Standard Operating Procedures (SOPs), DPR has established SLAs, which are internal DPR standards intended to help it "manage the public's expectations by setting standards for how long it will take the Agency to resolve the condition." According to DPR's SOPs, most SLAs have two components, an Inspection component and a Work Completion component. For the Trees & Sidewalks Program, the Inspection component sets the time frame to inspect the sidewalk at 30 days after the service request is entered into the ForMS 2.0 system. However, currently the SLAs establish no time frame for the Work Completion component after the sidewalk has been inspected and found to meet or exceed the priority rating threshold for repair. Trees & Sidewalks work orders are scheduled according to priority rating and contract capacity.

According to the New York City Open Data website, 7,557 of the 96,512 complaints that DPR received through 3-1-1 in Fiscal Year 2017 were for sidewalk repairs. That figure represents a 9 percent decrease from the 8,291 3-1-1 sidewalk repair complaints received in Fiscal Year 2016.

Objective

The objective of this audit was to determine whether DPR has adequate controls over its Trees & Sidewalks Program to ensure sidewalks are repaired in a timely manner.

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 objective. 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.

⁶ The priority rating threshold is fluid and dependent on the pool of priority ratings, funding, and contracting capacity at any given time. Parks reevaluates this threshold periodically as these conditions change.

The scope of this audit was July 1, 2015 through December 31, 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 DPR

The matters covered in this report were discussed with DPR officials during and at the conclusion of this audit. A preliminary draft report was sent to DPR and discussed at an exit conference held on April 30, 2019. On May 17, 2019, we submitted a draft report to DPR with a request for comments. We received a written response from DPR on June 3, 2019.

In its response, DPR agreed with five of the seven recommendations, did not directly address the recommendation that DPR include a new step when completing inspections, and stated that it will take under consideration the recommendation that DPR establish a reasonable SLA target to complete sidewalk repairs after an inspection is performed. However, DPR officials disagreed with the audit's overall finding, stating,

we take issue with the Report's primary finding that Parks 'had inadequate controls over its Trees & Sidewalks Program to ensure sidewalks are repaired in a timely manner.' This finding represents a fundamental misconception regarding the mission of the program, which strives to preserve public trees through prioritizing repairs based on relative liability, not the age of the service requests.

We disagree with DPR's characterization that a timeliness goal is in conflict with the program's overall mission. The longer a sidewalk remains unrepaired, the greater the risk of liability at that site. As confirmed to us by DPR officials during the audit, addressing potential tree-related safety concerns and reducing the associated potential liability of the City and owners of adjacent private property are also integral aspects of the mission of the Trees & Sidewalks Program. Consequently, we maintain that the adoption of timeliness goals would further the overall mission of the program.

Moreover, we note that DPR's response points to a lack of resources as being at the heart of its procedures for addressing complaints. DPR expressly states, "[t]here will always be more sites on a waiting list than there are funds available to repair given current funding levels." Thus, rather than reflecting a "fundamental misconception" of the DPR program's mission, the audit reveals operational weaknesses in the agency's procedures for fulfilling that mission and recommends measures to address them, almost all of which DPR agreed with and reports that it has begun to implement.

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

FINDINGS AND RECOMMENDATIONS

We found that DPR had inadequate controls over its Trees & Sidewalks Program to ensure sidewalks are repaired in a timely manner. While DPR has a weekly Trees and Sidewalks Indicator Report that contains various activity and performance measures, it does not track the timeliness with which the sidewalks are inspected or repaired.⁷ Our review found:

- That DPR repaired 1,069 sidewalks during Fiscal Year 2017 and that the average time from inspection to repair was 419 days, with the longest time for a repair taking over 11 years. According to DPR's data, 95 percent of the sidewalk repairs were completed within 2 years and 98 percent were completed within 2.5 years.
- 449 unique addresses with work orders for sidewalk repairs with priority ratings above the current threshold that were open as of December 31, 2017. These 449 work orders had been outstanding, on average, for 523 days.

In addition, although the Trees & Sidewalks Program has written policies and procedures governing how DPR foresters are to record sidewalk inspections, we found that those procedures were not followed in a consistent manner.

During Fiscal Years 2016 and 2017, DPR received 16,558 service requests pertaining to 13,373 unique addresses, from which we determined:

- 3,653 addresses (27 percent) were inspected within 30 days, as required by DPR's internal SLA.
- Homeowners had to wait an average of 101 days after submitting a request to have their sidewalks inspected.

In addition, we found no data recorded in the inspection fields in ForMS 2.0 for 1,527 service requests (associated with 1,509 unique addresses). According to DPR, no data was recorded in these fields because no inspection record had been generated. For many of them, the only indication that an inspection may have been performed is in the service request *Notes to Customer* field; however, there are no supporting details (e.g., inspection identification number, date, sidewalk rating, or inspector's name) to provide a clear indication that an inspection was actually performed. The abovementioned totals include 143 service requests (associated with 141 unique addresses), where the *Notes to Customer* field either contained no information at all or contained no information that pertained to the complaint to indicate that inspections were performed or that the complaint DPR received was adequately addressed.

We also found that DPR did not consistently label service requests as duplicates when it received multiple service requests for an address; we identified 1,494 (23 percent) out of 6,446 service requests (associated with 2,706 unique addresses) that were not marked as duplicate. Of these, 187 addresses received two or more inspections. Additionally, of the 2,741 service requests in ForMS 2.0 that we reviewed and that were marked as duplicates, we were unable to find additional service requests for 72 of them.

⁷ DPR's weekly Trees and Sidewalks Indicator Report tracks, among other things, the number of service requests received and the number outstanding, the number of inspections completed, the number of designs created that week, the design goal for the year, the number of sidewalks repaired, and the repair goal for the year.

Average Sidewalk Inspection Response Times Exceeded 30 Days for Fiscal Years 2016 and 2017

DPR did not consistently meet its internal SLA goal of performing sidewalk inspections within 30 days. The Trees & Sidewalk Program has a performance goal to inspect a sidewalk for damage within 30 days of the service request's being entered in ForMS 2.0.

However, DPR consistently failed to meet this goal. Our review of service request data provided by DPR from ForMS 2.0 disclosed that the agency received 16,558 service requests during Fiscal Years 2016 and 2017 associated with 13,373 unique addresses. Our analysis of that data revealed that only 3,653 unique addresses (27 percent) received an inspection within the 30-day threshold. A breakdown of our analysis is shown in Table I below.

Table I

Analysis of Inspection Data Fiscal Years 2016 and 2017

	Fiscal Year 2016		Fiscal Year 2017		Fiscal Years 2016 and 2017	
	Service Requests	Unique Addresses	Service Requests	Unique Addresses	Service Requests	Unique Addresses
Data in Inspection Fields						
Inspected within 30 days	2,229	1,744	2,237	1,909	4,466	3,653
Inspected after 30 days	3,715	2,744	3,211	2,721	6,926	5,465
Total with Data in Inspection Fields	5,944	4,488	5,448	4,630	11,392	9,118
No Data in Inspection Fields*						
Total without Data in Inspection Fields	3,500	2,735	1,666	1,520	5,166	4,255
Totals	9,444	7,223	7,114	6,150	16,558	13,373

* The information in the "No Data in Inspection Fields" is discussed in the following section of the report.

For the 9,118 unique addresses that contained data in the inspection fields within ForMS 2.0 and were inspected during Fiscal Years 2016 and 2017, we found that homeowners waited 101 days on average for their sidewalks to be inspected—71 days longer than the 30-day benchmark. The longest time a homeowner waited for an inspection was 863 days, or slightly more than 2.36 years (service request date July 22, 2015, and inspected on December 1, 2017). A time frequency breakdown is shown in Table II below.

Table II
Frequency Distribution of Addresses
Inspected during
Fiscal Years 2016 and 2017

Length of Time to Inspect the Address from the Service Request Date	Number of Unique Addresses	Percent
0 - 30 days (0 months - 1 month)	3,653	27%
31 - 60 days (1 month - 2 months)	1,212	9%
61 - 90 days (2 months - 3 months)	776	6%
91 - 120 days (3 months - 4 months)	727	5%
121 - 150 days (4 months - 5 months)	671	5%
151 - 180 days (5 months - 6 months)	479	4%
181 - 240 days (6 months - 8 months)	636	5%
241 - 300 days (8 months - 10 months)	268	2%
301 - 360 days (10 months - 12 months)	158	1%
361 - 540 days (12 months - 18 months)	353	3%
541 - 720 days (18 months - 24 months)	183	1%
> 721 days (over 24 months)	2	0%
Total Number of Inspected Addresses	9,118	68%
Total Number of Addresses without Data in Inspection Fields	4,255	32%
Totals	13,373	100%

According to a senior DPR official, due to limited staff resources, sidewalk inspections are a lower priority for the Borough Offices than other risk-related inspections—such as trees that are down, split, leaning, uprooted, or have hanging tree limb(s)—that potentially pose a more immediate risk to pedestrians.

In addition, while DPR has a Trees and Sidewalks Indicator Report with weekly totals by borough for new service requests received, outstanding service requests, and inspections done, it does not measure the length of time before a service request is inspected or the number of service requests outstanding for more than 30 days.

By failing to conduct timely inspections, DPR increases the risk that repairs would be excluded from the current cycle of sidewalk repairs, which would prolong the time it would take to correct potentially dangerous conditions. These unrepaired sidewalks could potentially represent a tripping hazard and a potential liability to the City. Our review of the 39 highest paid sidewalk-related claims against the City that were settled in Fiscal Year 2017 showed that 6 claims totaling \$1.3 million were settled with individuals who were injured as a result of sidewalk defects caused by the roots of City trees.

Recommendations

1. DPR should incorporate additional timeliness metrics for the Trees & Sidewalks Program, including for inspections, into its internal management reports.

DPR Response: DPR agreed with this recommendation and stated, “[b]eginning in 2018, the Trees & Sidewalks Program began tracking the team’s performance in meeting our internal 30 business day goal for responding to service requests and will consider formalizing this tracking by including it within internal indicator reports. Parks met this goal 98% of the time from January 2018 to the present and over 99% of the time from January 2019 to the present.”

Auditor Comment: We are pleased that DPR has agreed to implement this recommendation; however, it is unclear as to when DPR adopted a business day measure for this goal. DPR presented no evidence to indicate that a business day measure was in place during the scope of this audit. The first time that DPR stated that its 30-day goal was measured in business days was at the exit conference. Furthermore, none of DPR’s documented internal policies and procedures (Trees & Sidewalks Program Manual or the ForMS 2.0 SOPs) refer to business days, nor was DPR able to provide any evidence that it tracks any of its metrics using business days. Regarding the percentages referred to above, we have no basis upon which to verify their accuracy because this information had not been shared with us prior to this response and DPR does not provide any documentation indicating the source for these figures or how these percentages were calculated.

2. DPR should ensure that every address with one or more open service request(s) is inspected within 30 days in accordance with its internal performance goal.

DPR Response: DPR agreed with this recommendation and stated, “[e]nsuring that every address with one or more open service request(s) is inspected within 30 business days is a primary focus of Parks’ Trees & Sidewalks Program staff. We are proud that since January 2018, 98% of all service requests were inspected with[in] 30 business days, and since January 2019, more than 99% of all service requests were similarly inspected. Further, while not currently included within Parks’ internal indicator report, each week, Parks’ Trees & Sidewalks Program staff use a custom report to monitor pending service requests, as well as to prioritize those approaching 30 business days without an inspection. Please note that completing inspections with[in] 30 business days is an internal goal, which may be affected by matters outside of Parks’ control, including storms and other events that may require reallocation of staff resources to meet more immediate health and safety needs.”

Auditor Comment: We are pleased that DPR decided to implement our recommendation and track how many service requests were inspected within the new goal of 30 business days. As stated above, however, DPR did not provide the source for its figures so we are unable to confirm their accuracy.

Not All Inspection Data Was Entered into ForMS 2.0

The inspection fields in ForMS 2.0 should contain specific information about the completed inspection, such as the inspection identification number, the inspection address, the sidewalk rating total determined during inspection, the inspection date, and the name of the DPR staff member who conducted the inspection. However, our review of the service requests revealed that some had no data recorded within the inspection fields. As a result, it was difficult, and in some cases impossible, to determine whether an inspection had been conducted or if it might have been improperly overlooked. Comptroller's Directive #1, Standard 4.4, *Information and Communications* states,

Management requires both operational and financial data to determine whether they are meeting their agencies' strategic and annual performance plans as well as achieving their goals for the effective and efficient use of resources.

Of the 16,558 service requests generated during our review period, we identified 5,166 (31 percent), associated with 4,255 unique addresses that had no data recorded within the inspection fields in ForMS 2.0. According to DPR, an inspection record is generated in response to a Trees & Sidewalks service request only to record a sidewalk rating on a site that is eligible for the program. We determined that 3,639 of those service requests, associated with 2,746 unique addresses, would not have needed to be inspected for one of the following reasons that DPR provided: (1) an incorrect or invalid address was provided to DPR (such as when only an intersection is provided); (2) the property at the address is not a one- to three-unit residential property, known as property tax class 1, which may be determined through a database check without an inspection; (3) the property (apart from its tax classification) contains a place of business; or (4) the service request had been identified as a duplicate of an address that had already been inspected within the preceding three years.

Even though we found no inspection record had been generated for the remaining 1,527 service requests, we found comments in the *Notes to Customer* field within the service request data for 1,384 of those cases, indicating an inspection may have been completed. Thus, for the 1,527 service requests, associated with 1,509 unique addresses, we attempted to determine the possible outcome of the DPR inspection or review by evaluating the information provided in DPR's *Notes to Customer* contained in the service request fields of ForMS 2.0 for each one of the complaints. The results of our evaluations are compiled in Table III below.

Table III

**Analysis of Service Requests without
Data in Inspection Fields – Unclear
Whether Inspection Was Completed
Fiscal Years 2016 and 2017**

Auditor-Determined Outcome	Fiscal Year 2016		Fiscal Year 2017		Fiscal Years 2016 and 2017	
	Service Requests	Unique Addresses	Service Requests	Unique Addresses	Service Requests	Unique Addresses
No record in <i>Notes to Customer</i> field of an Inspection	103	102	40	39	143	141
Inspected- Appears to be Eligible for Program	322	319	153	153	475	472
Inspected- Ineligible for Program	566	553	343	343	909	896
Total	991	974	536	535	1,527	1,509

The *Notes to Customer* and other service request fields were not a complete substitute for information that should be contained in the inspection fields because they did not consistently contain all of the information that would be included in an inspection record, such as the inspection identification number, the date of inspection, the sidewalk rating total, and the inspector’s name. Thus, the records were missing key information that could have been used for operational decision making. Moreover, 143 service requests were blank or lacked sufficient information in the *Notes to Customer* field to indicate whether the condition was inspected and whether the complaint was addressed in any way. Our review revealed the following:

- 143 service requests, associated with 141 unique addresses, were not associated with any inspection record and contained insufficient information to indicate why they were closed, because the *Notes to Customer* fields were also blank, or did not address the complaint (e.g., such as when the complaint was about tree roots lifting the sidewalk, and the *Notes to Customer* states that the tree will be pruned during the city block pruning cycle). Therefore, in the absence of any relevant information, we could not tell how or whether DPR addressed these service requests/complaints. In this group of 143 service requests, 2 reported conditions appeared to have remained uninspected and unaddressed for 914 days (about 2.5 years), in that the requests, received on July 1, 2015, remained uninspected as of December 31, 2017. These cases involved the longest period in which any service request in this group remained unaddressed. However, according to DPR, all of the service requests in this group were closed, signifying that they were either inspected or did not need to be inspected for a specific reason. As noted above, however, DPR’s records of these service requests lack the information that would show either the results of the inspection or the reasons the conditions did not need to be inspected.

- 909 service requests, associated with 896 unique addresses, which based on the *Notes to Customer* fields, appear to have been inspected by DPR and found ineligible for the Trees & Sidewalks Program, in part because: the sidewalk had already been repaired or was under construction; the sidewalks had insignificant damage (less than ½” of lift caused by a City-owned tree); or damage to the sidewalk was not caused by a City-owned tree.
- 475 service requests, associated with 472 unique addresses, which based on the *Notes to Customer* fields, appear to have been inspected. DPR officials explained that after the inspection was completed, DPR staff may have failed to link the inspection data to the service request when the service request was closed, which would have resulted in the absence of that data from the inspection fields in the data provided to us.

As stated above, according to DPR, some sidewalks when inspected were found ineligible for the Trees & Sidewalk Program, as in the 909 cases in which sidewalks had been repaired, were under construction, where the damage was insignificant, or the damage was not caused by a City-owned tree. In such cases, according to DPR, inspection records were not generated in ForMS 2.0. However, in the absence of an inspection record, DPR cannot readily ascertain the date of the observation or the identity of the inspector who made it.

Moreover, because DPR is not creating an inspection record for all inspections, the agency may not be properly accounting for the work time that its staff utilizes in visiting the locations. Without a consistent method for recording inspection results, it is not clear how DPR can assess the average amount of time reasonably required to conduct an inspection from the receipt of the service request. The absence of such information hinders the agency’s ability to properly manage its finite staffing resources, measure the time spent addressing these service requests, and reliably determine appropriate performance targets for addressing them.

In addition, and most importantly, DPR does not know the degree to which missing inspection data is due to errors relating to data entry versus properties being ineligible for the program.

Recommendations

3. DPR should ensure that all inspection data is correctly linking to the associated service request.

DPR Response: DPR agreed with this recommendation and stated, “[t]he Trees & Sidewalks Program now performs regular quality control checks for data quality on a bi-weekly basis. Revamped class and field trainings, in addition to regular check-ins with field staff, have also ensured that procedures are enforced. The data quality discrepancies cited in the Report have no operational impact on the prioritization or assignment of priority repairs to contracts, the program’s primary goal. Since Parks tracks records based on addresses in ForMS 2.0, even if an inspection was not linked to a service request number, it would still be connected to the relevant address.”

4. DPR should include a new step when completing inspections to record all relevant information in the appropriate inspection fields and to identify any address that is ineligible for the Trees & Sidewalks Program with the reason why the site is ineligible.

DPR Response: “As of March 2018, Parks adopted a standardized *Notes to Customer* field to be entered into the service request to ensure that information

on ineligible sites are recorded and communicated in a clear and consistent manner.”

Auditor Comment: DPR did not directly address this recommendation, instead stating that it has standardized the *Notes to Customer* field within the service request data. However, standardizing the *Notes to Customer* field does not ensure that all relevant information is recorded in the appropriate inspection fields. We urge DPR to implement this recommendation so that it can better determine the number of sites inspected, as well as account for the work time that its staff utilizes in visiting locations to assess whether the trees and sidewalks in question are eligible for the program.

Service Requests Incorrectly Labeled as Duplicate

Anomalies were found in data provided from the ForMS 2.0 Trees & Sidewalks database, specifically relating to addresses with multiple service requests that were not marked as duplicate as required.

DPR’s ForMS 2.0 SOPs states that service requests for conditions that have previously been reported should be marked as duplicates in ForMS 2.0, because it is inefficient to send staff out to a site more than once to inspect the same condition. Based on those procedures, DPR staff must check each service request using the “Duplicate Handler for SR#” within ForMS 2.0. The search will return all service requests both open and closed on the same street segment as the original service request. If a similar service request type is found at the same location, then DPR staff must mark the service request as duplicate.

Our review of 6,446 service requests, associated with 2,706 unique addresses, each of which had two or more service requests recorded in ForMS 2.0, revealed that 1,494 service requests (23 percent) were not identified as duplicates by DPR.

In addition, we reviewed 2,741 service requests DPR marked as “duplicate” in Fiscal Years 2016 and 2017 and were unable to find an original service request in the data for 72 of them. Erroneous or unverifiable “duplicate” service request classifications increase the risk that potentially dangerous conditions associated with these addresses may not be inspected.

These issues may have occurred because DPR staff did not follow the SOPs that DPR developed to facilitate checking for and managing duplicates when reviewing service requests. As a result, DPR incurs an increased risk that staff will conduct multiple inspections of the same address and may leave other addresses uninspected, an inefficient use of what DPR has already indicated to be scarce resources. Of the 947 unique addresses associated with the above-mentioned 1,493 service requests that should have been but were not marked as duplicates, DPR staff inspected 187 (19.7 percent) of them more than once, including 8 addresses that were each inspected 3 times.

Recommendations

5. DPR should ensure that the Forestry staff performing Trees & Sidewalks inspections are fully trained on the entire process, including identifying duplicate service requests.

DPR Response: DPR agreed with this recommendation and stated, “Parks fully trains its staff performing Tree & Sidewalks inspections on the entire process, including identifying duplicate service requests. Procedures are more standardized than they were during the early part of the audit period and additional trainings have been implemented including revised classroom trainings, extended shadowing periods, and in-field reviews by the program manager. An automated report is also used to facilitate identifying duplicate information.”

6. DPR should ensure that service requests identified as duplicates are properly linked to the original service request and ensure that the address has been inspected.

DPR Response: DPR agreed with this recommendation and stated, “Parks has adopted standardized procedures to ensure that this takes place. Duplicate handling was a new procedure implemented with the transition to the new ForMS 2.0 database. An automated report is also used to facilitate duplicate information. Please note that when the response to the original service request did not contain the standardized *Notes to Customer* described above, the new service request will intentionally not be linked as a duplicate so as to ensure that customers receive the most appropriate response.”

DPR Has No Time Frame or Goal for Completing Sidewalk Repairs Once an Inspection Is Completed

DPR does not have a target time frame for how long it should take for a sidewalk scoring above the priority rating threshold to be repaired following an inspection. DPR’s ForMS 2.0 SOPs states the SLA for Work Completion is “0” days for the Trees & Sidewalks Program, and DPR officials confirmed that there is no target goal for how long it takes to complete a sidewalk repair.

According to Comptroller’s Directive #1, section 5.2,

Management . . . should be comparing actual functional or activity level performance data to planned or expected results, analyzing significant variances and introducing corrective action as appropriate. Key indicator tracking and self-assessment checklists are important tools in measuring the control posture of various functional activities.

As stated earlier, for sidewalks with a priority rating at or above the threshold, DPR is supposed to create a repair design and generate a corresponding work order to be assigned to a contractor for the repair. DPR stated that it assigns work orders to contracts based on priority rating and contract capacity. Based on work order data from ForMS 2.0 provided by DPR, 1,069 sidewalks were repaired during Fiscal Year 2017 (July 1, 2016 through June 30, 2017).⁸ Our review found that the average length of time it took to repair a sidewalk following the inspection was 419 days (1.15 years). However, we note that more than half—579—of the service requests associated with the 1,069 work orders were received prior to DPR’s transition to ForMS 2.0. DPR did not upload the service request data into ForMS 2.0. Consequently, we were not able to measure the

⁸ The 1,069 work orders analyzed were extracted from 1,080 work orders in ForMS 2.0 which contained an *Actual Finish Date* during Fiscal Year 2017. We excluded 8 work orders because they were missing an inspection date, and 3 work orders that included an inspection date after the *Actual Finish Date*.

amount of time between the receipt of the service request to the completion of the repair and instead measured the time between the inspection (which was in ForMS 2.0) and the *Actual Finish Date*.

A time frequency breakdown is shown in Table IV.

Table IV
Work Orders Completed during
Fiscal Year 2017

Length of Time to Repair from Inspection Date	Number of Addresses Repaired	Percent
0 - 180 Days (0 months - 6 months)	94	8.8%
181 - 360 Days (6 months - 12 months)	375	35.1%
361 - 540 Days (12 months - 18 months)	391	36.6%
541 - 720 Days (18 months - 24 months)	151	14.1%
721 - 900 Days (24 months - 30 months)	34	3.2%
901 - 1,080 Days (30 months - 36 months)	9	0.8%
1,081 - 1,460 Days (3 years to 4 years)	8	0.7%
1,461 - 2,190 Days (4 years to 6 years)	2	0.2%
2,191 - 2,920 Days (6 years to 8 years)	3	0.3%
> 2,921 Days (over 8 years)	2	0.2%
Total	1,069	100.0%

The longest time for a repair was 4,172 days (11.43 years) after the inspection date. At 15 addresses it took DPR and its contractors longer than 3 years to make repairs, and repairs at 2 of those addresses took over 8 years from the inspection date to the repair completion date. Overall, 95 percent of the repairs were completed within 2 years and 98 percent were completed within 2.5 years.

In addition, according to data provided by DPR from ForMS 2.0, 449 work orders for sites scoring at or above the priority rating threshold of 80, were open as of December 31, 2017. These 449 work orders had been outstanding for 523 days (1.43 years) on average—the oldest work order had been outstanding for 2,166 days (5.93 years).

DPR officials explained that they have not set a target time frame for repairing a sidewalk because such a time frame would be dependent on the continuous existence of active contracts operating at a consistent performance level, while the number of active contracts in place has varied widely over the past several years. For example, during this period, the Trees & Sidewalks Program was operating with a single contractor, reflecting significantly reduced contracting capacity. Notwithstanding that explanation, however, unrepaired sidewalks represent tripping hazards and a potential liability to the City. Therefore, the longer a sidewalk remains unrepaired, the greater the risk of liability at that site. In the absence of a target time frame for such repairs the City cannot properly address and mitigate the risks posed by unrepaired sidewalks or balance those risks against the costs it would incur to meet its target.

Recommendation

7. DPR should establish a reasonable SLA target to complete sidewalk repairs after an inspection is performed and results in the site's receiving a priority rating above the threshold.

DPR Response: “While we understand the desire to see repairs completed in a timely manner and can consider this recommendation, we maintain that the goal of the Trees & Sidewalks Program is to preserve trees in the course of sidewalk repair, while addressing sidewalk defects that may present risk to the public and liability to the City and property owners. There will always be more sites on a waiting list than there are funds available to repair given current funding levels. The best way to prioritize repairs with these limited resources remains prioritizing the highest rated sites first, regardless of their age. As new requests are always coming in and we are required to repair those sites that have the most severe damage first, we cannot give a guaranteed timeframe for a given repair. Parks allows for the possibility that continued tree root growth can increase the severity of sidewalk damage over time by allowing for a re-inspection of sites with a rating more than three years old, upon request. Additionally, there are other programs through which the City bears the cost to repair sidewalks damaged by City trees, including DOT's sidewalk repair program and through claims submitted by property owners to the Office of the Comptroller for repairs made privately.

We note that the Report finds that during the audit period, 95% of repairs were completed within two years and 98% of repairs were completed within two and a half years – even though the Trees & Sidewalks Program was operating with only a single contractor, being directed to mobilize around the five boroughs of New York City. Parks maintains that our existing priority rating system remains the appropriate means for achieving the mission of the Trees & Sidewalks Program.”

Auditor Comment: We continue to maintain that establishing a reasonable SLA target for repairing sidewalks it deems eligible for repair would enable DPR to better assess the degree to which such repairs are completed in a timely manner so as to reduce the City's risk of liability at those sites. We therefore urge DPR to implement this recommendation.

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 objective. 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 from July 1, 2015 through December 31, 2017.

To obtain an understanding of the policies, procedures, and regulations concerning the Trees & Sidewalks Program, we reviewed and used the following as criteria:

- Information from DPR's website regarding the Trees & Sidewalks Program;
- Trees & Sidewalks Program Manual;
- Forestry Management System 2.0 SOPs, 2/27/2015 and updated 10/3/2017;
- Trees & Sidewalks Rating Methodology - Feb. 2017;
- Trees and Sidewalks Indicator Reports;
- ForMS 2.0 data dictionary;
- List of Resolution Actions;
- NYC Open Data website of 311 complaints made to DPR during Fiscal Years 2016 and 2017;
- NYC Comptroller's Directive #1, *Principles of Internal Control*; and
- NYC Mayor's Management Report, Fiscal Year 2018.

To obtain an understanding of DPR's policies and procedures, we interviewed the Assistant Commissioner of Forestry, Horticulture & Natural Resources; Chief of Forestry & Horticulture; Senior Forester for Trees & Sidewalks; Director of Tree Preservation; Director of Brooklyn Forestry; Director of Queens Forestry; Deputy Director Queens Forestry; Trees & Sidewalks Program Manager; Director of GIS & Analytics; and the Senior Forester for ForMS.

On March 29, 2018, we received two Access data tables containing data from DPR downloaded from ForMS 2.0. The first data table included data related to all service requests created or maintained in ForMS 2.0 from March 4, 2015, to June 30, 2017, including all related inspections and work orders. The second data table contained data from ForMS 2.0 related to all work orders that were active, pending, or closed during Fiscal Year 2017, including all related service requests and inspections.

To calculate the average sidewalk inspection response time, our review was limited to service requests created during Fiscal Years 2016 and 2017 (July 1, 2015 through June 30, 2017). For addresses with multiple service requests, we took the earliest service request date and computed the length of time to the earliest inspection date (for addresses that had more than one inspection date). We determined how many unique addresses and related service requests were inspected within 30 days, and the number of unique addresses and related service requests that took longer

than 30 days to be inspected. We then calculated the average length of time for all the unique addresses, as well as the longest length of time between a service request date and the inspection date.

Since DPR's policy is to only inspect unique addresses once every three years, addresses that had multiple service requests in the period we reviewed should only have had one inspection. However, we had found 187 unique addresses that had two or three inspections, therefore, we calculated the length of time from the earliest service request to the earliest inspection. If this calculation between the earliest service request and inspection was completed within 30 days, we counted all service requests associated with the address within the category of being completed within 30 days.

To determine how many service requests did not have any inspection data recorded in the inspection fields we sorted and filtered out all service requests containing data in the various inspections fields. For the remaining service requests that did not contain any data in the inspection fields we compared the addresses in these records to determine whether any of them matched any other service request for the scope period and classified them as duplicate. We then reviewed the remaining service requests and sorted them into the following groups: No record of Inspection—Blank/Unaddressed; Inspected and eligible for the sidewalk repair program; Inspected – Ineligible for the program; and Not Inspected – Ineligible for the program, based on the text in the *Notes to Customer* field. We then determined how many unique addresses were associated with each group of these service requests.

In addition, to determine how many service requests were not correctly identified as duplicate by DPR, we used excel to sort the unique addresses by their Community Boards and then by address. We used the "Conditional Formatting" command to highlight identical addresses. We then manually checked for any additional service requests for the same address that excel could not identify because of data inconsistencies (e.g., if one service request was Avenue, and the second was Ave, if the street was misspelled, or if there was a dash in address [12-34 vs. 1234]). We then determined how many service requests should have been marked as duplicate for a unique address and were not. Finally, we determined how many unique addresses had multiple inspections completed.

To determine the number of service requests that were labeled as a duplicate, but for which we were unable to identify an original service request, we extracted all service requests that were labeled by DPR staff as duplicate in the *DuplicateStatus* column during Fiscal Years 2016 and 2017. We then sorted these records by address and compared them to the addresses in the full data set provided by DPR. For the remaining service requests where we did not find any additional service requests with a matching address, we manually compared them to ForMS 2.0 and ForMS Classic to identify if another service request(s) existed for that address with an alternate spelling or formatting variation.

To determine the length of time it took DPR to complete sidewalk repairs from the time it was inspected, we used the second Access data table containing the data on work orders. For all work orders that have a sidewalk repair, we calculated how long it took from the inspection date to the date of repair. We excluded eight work orders that were repaired but didn't have an inspection date and three work orders which had an inspection date after it was repaired. For the remaining work orders we broke down the length of time between inspection and repair into six month categories. We also determined the average length of time and the longest time DPR took to repair a sidewalk from the time it was inspected. (More than half of the service requests associated with the 1,069 work orders were received prior to DPR migrating to ForMS 2.0; thus DPR did not upload these service requests into ForMS 2.0. Consequently, for these requests we

were not able to measure the amount of time between the receipt of the service request to the completion of the repair.)

In addition to the work orders that had sidewalk repairs, the second data table also contained data on work orders that were still pending. We excluded all work orders that were cancelled, since these sidewalks may have already been repaired by the homeowner or the Department of Transportation, and there is no longer a defect in the sidewalk. For the remaining work orders, we calculated the time from the *InspectionDate* until December 31, 2017, and then broke down the work orders by the *SWRatingTotal*. We then calculated the total number of work orders that had a priority rating above the threshold, as well as the average length of time and the longest length of time that a sidewalk had not been repaired following an inspection.

To determine how many claims related to sidewalk damage were settled by the City of New York, we reviewed Sidewalk Claims settled during Fiscal Year 2017. We determined the number of claims settled and the total amount of those settlements, limiting our review to all settlements that were \$100,000 or more.



NYC Parks

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June 3, 2019

Marjorie Landa
Deputy Comptroller for Audit
City of New York Office of the Comptroller
1 Centre Street, Room 1100
New York, NY 10007

Re: Audit Report on the Department of Parks & Recreation's Trees & Sidewalks Program; MH18-058A

Dear Deputy Comptroller Landa:

This letter addresses the findings and recommendations contained in the New York City Comptroller's ("Comptroller") Draft Audit Report ("Report"), dated May 17, 2019, on the above subject matter.

While we appreciate your interest in the Trees & Sidewalks Program, we take issue with the Report's primary finding that Parks "had inadequate controls over its Trees & Sidewalks Program to ensure sidewalks are repaired in a timely manner." This finding represents a fundamental misconception regarding the mission of the program, which strives to preserve public trees through prioritizing repairs based on relative liability, not the age of the service requests. Sites are prioritized for repair based on the severity of damage, amount of pedestrian traffic, and the availability of funding and contracts. Those sites that receive the higher priority rating are those that contain the most significant tripping hazards, and therefore pose greater risk to the public and expose the City to greater potential losses through litigation. Sites are repaired in order of priority, with those receiving the highest priority rating being repaired first.

Further, the scope of the audit was July 1, 2015 through December 31, 2017. Near the end of this period, Parks began implementing programmatic changes and process improvements that have addressed many of the findings contained in this Report. For example, in July 2017, Parks began to address Trees & Sidewalks service requests centrally instead of by the borough forestry offices. This addressed a large backlog of Trees & Sidewalks service requests for inspections. As a result, from January 2018 through the present, we are proud to report that 98% of all Trees & Sidewalks service requests were inspected within 30 business days, and from January 2019 to the present, over 99% of all Trees & Sidewalks service requests were inspected within 30 business days.

The audit period also began three months after Parks manually transitioned its data for the Trees & Sidewalks Program from ForMS Classic to ForMS 2.0. The conversion of all data into the new database required all staff to adjust their day-to-day data handling and inspection procedures. As this was a major transition resulting in policy and procedural changes, there were data quality effects during the audit period, none of which had any operational impacts on prioritization or assignment of priority repairs to contracts.

Additionally, Parks' contracting capacity for the Trees & Sidewalks Program during nearly the entire audit period was greatly reduced to a single contractor. Parks was able to successfully continue this program with a single contractor, performing repairs in all five boroughs. Parks also successfully managed the Trees & Sidewalks Program in many areas that are not discussed in this Report, including contract management, supervision/design consultant oversight, the quality of contractual work, and the consistency and quality of post-repair inspections.

This Report includes seven recommendations to Parks ("DPR"):



Recommendation 1 - DPR should incorporate additional timeliness metrics for the Trees & Sidewalks Program, including for inspections, into its internal management reports.

Beginning in 2018, the Trees & Sidewalks Program began tracking the team's performance in meeting our internal 30 business day goal for responding to service requests and will consider formalizing this tracking by including it within internal indicator reports. Parks met this goal 98% of the time from January 2018 to the present and over 99% of the time from January 2019 to the present.

Recommendation 2 – DPR should ensure that every address with one or more open service request(s) is inspected within 30 days in accordance with its internal performance goal.

Ensuring that every address with one or more open service request(s) is inspected within 30 business days is a primary focus of Parks' Trees & Sidewalks Program staff. We are proud that since January 2018, 98% of all service requests were inspected with 30 business days, and since January 2019, more than 99% of all service requests were similarly inspected. Further, while not currently included within Parks' internal indicator report, each week, Parks' Trees & Sidewalks Program staff use a custom report to monitor pending service requests, as well as to prioritize those approaching 30 business days without an inspection. Please note that completing inspections with 30 business days is an internal goal, which may be affected by matters outside of Parks' control, including storms and other events that may require reallocation of staff resources to meet more immediate health and safety needs.

Recommendation 3 – DPR should ensure that all inspection data is correctly linking to the associated service request.

The Trees & Sidewalks Program now performs regular quality control checks for data quality on a bi-weekly basis. Revamped class and field trainings, in addition to regular check-ins with field staff, have also ensured that procedures are enforced. The data quality discrepancies cited in the Report have no operational impact on the prioritization or assignment of priority repairs to contracts, the program's primary goal. Since Parks tracks records based on addresses in ForMS 2.0, even if an inspection was not linked to a service request number, it would still be connected to the relevant address.

Recommendation 4 – DPR should include a new step when completing inspections to record all relevant information in the appropriate inspection fields and to identify any address that is ineligible for the Trees & Sidewalks Program with the reason why the site is ineligible.

As of March 2018, Parks adopted a standardized *Notes to Customer* field to be entered into the service request to ensure that information on ineligible sites are recorded and communicated in a clear and consistent manner.

Recommendation 5 – DPR should ensure that Forestry staff performing Trees & Sidewalks inspections are fully trained on the entire process, including identifying duplicate service requests.

Parks fully trains its staff performing Tree & Sidewalks inspections on the entire process, including identifying duplicate service requests. Procedures are more standardized than they were during the early part of the audit period and additional trainings have been implemented including revised classroom trainings, extended shadowing periods, and in-field reviews by the program manager. An automated report is also used to facilitate identifying duplicate information.



NYC Parks

Recommendation 6 – DPR should ensure that service requests identified as duplicates are properly linked to the original service request and ensure that the address has been inspected.

Parks has adopted standardized procedures to ensure that this takes place. Duplicate handling was a new procedure implemented with the transition to the new ForMS 2.0 database. An automated report is also used to facilitate duplicate information. Please note that when the response to the original service request did not contain the standardized *Notes to Customer* described above, the new service request will intentionally not be linked as a duplicate so as to ensure that customers receive the most appropriate response.

Recommendation 7 – DPR should establish a reasonable SLA target to complete sidewalk repairs after an inspection is performed and results in the site's receiving a priority rating above the threshold.

While we understand the desire to see repairs completed in a timely manner and can consider this recommendation, we maintain that the goal of the Trees & Sidewalks Program is to preserve trees in the course of sidewalk repair, while addressing sidewalk defects that may present risk to the public and liability to the City and property owners. There will always be more sites on a waiting list than there are funds available to repair given current funding levels. The best way to prioritize repairs with these limited resources remains prioritizing the highest rated sites first, regardless of their age. As new requests are always coming in and we are required to repair those sites that have the most severe damage first, we cannot give a guaranteed timeframe for a given repair. Parks allows for the possibility that continued tree root growth can increase the severity of sidewalk damage over time by allowing for a re-inspection of sites with a rating more than three years old, upon request. Additionally, there are other programs through which the City bears the cost to repair sidewalks damaged by City trees, including DOT's sidewalk repair program and through claims submitted by property owners to the Office of the Comptroller for repairs made privately.

We note that the Report finds that during the audit period, 95% of repairs were completed within two years and 98% of repairs were completed within two and a half years – even though the Trees & Sidewalks Program was operating with only a single contractor, being directed to mobilize around the five boroughs of New York City. Parks maintains that our existing priority rating system remains the appropriate means for achieving the mission of the Trees & Sidewalks Program.

Finally, Parks wishes to thank you and your audit staff for the time and effort devoted to completing this report.

Sincerely,

Jennifer Greenfeld