



Philip J. LaTessa  
City Auditor

---

**Tomorrow's Neighborhoods Today**  
Financial and Performance Audit

November 1, 2002 through October 31, 2004

---

## **Introduction:**

As authorized by the City of Syracuse Revised General Ordinance 48, Section 48-7(b), an examination into the Tomorrow's Neighborhoods Today (TNT) program for the period November 1, 2002 through October 31, 2004 was conducted. This section of the ordinance states "every two years, reviews shall be conducted by the City's Auditor and the Neighborhood Planning Office, or its equivalent." A copy of the ordinance, approved by the Common Council on December 6, 1999, is attached for reference.

The examination was administered in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States and *Standards for the Professional Practice of Internal Auditing*, as circulated by the Institute of Internal Auditors. These standards require that the audit is planned and performed to obtain a reasonable assurance for the judgments and conclusions regarding the function under examination. The management of the City of Syracuse, New York, is responsible for establishing, maintaining and complying with the internal control structure and for compliance with applicable laws, regulations and contracts.

This report is intended solely for the information of the Mayor, the Common Council, the Department of Community Development and the TNT planning councils of the City of Syracuse, New York yet it is understood to be a matter of public record and its distribution is not limited. Further information regarding this audit is available at the city of Syracuse's Audit Department upon request. The Audit Department would like to thank the many individuals, departments and organizations who assisted and cooperated with us during our audit.

## **Background Information:**

The planning for the TNT program began in 1995 and Rochester's Neighbors Building Neighborhoods program was used as a benchmark. One of the driving forces behind the program was the perceived need to stabilize the neighborhoods in City of Syracuse. One of the primary goals was to enhance citizen involvement in allocating the City's resources at a time of diminishing means. Additionally, the strategy was to achieve neighborhood plans that were citizen driven while utilizing the assistance of professional planners.

Through Ordinance 48, the TNT program was formalized by law in 1999. The City was separated into eight planning areas each with corresponding planning councils. The areas were numbered one through eight and are titled respectively, Downtown, Westside, Southside, Valley, Eastside, Eastwood, Northside and Lakefront. Please refer to the last page in the ordinance for the map of the area boundaries.

The mission of the program is to create "a comprehensive process for involving all neighborhood residents, businesses, and organizations in planning for their neighborhoods that identifies and builds upon community assets and helps direct the city's resources into priority areas in the most cost-effective way," as stated in Section 48-1(c) of the ordinance. The broadest definition for membership eligibility are people who "live, work, own property or business within the area," Ordinance 48, Section 48(a). Also, each neighborhood association within an area, with at least ten members, has a representative seat available on the corresponding council.

---

The major functions of the TNT planning councils are to 1) create area plans that reflect long term goals for their area 2) serve as community roundtables 3) facilitate differing points of view to reach solutions for all 3) advise city government on neighborhood issues 4) develop neighborhood directories 5) sustain the organization and 6) gather annually city-wide to discuss general issues.

Community Development's Office of Neighborhood Planning has the primary responsibility of providing all the needed support for the planning councils. Also, representatives from the City's operating departments are required to attend meetings and advise the planning councils. Along with the technical support and advisement, it is also required that the Office of Neighborhood Planning present, on an annual basis, the planning councils' area plans to the relevant city departments for consideration in their annual and capital budgets. The Board of Education also has the right to designate district members to serve on the councils in a non-voting capacity.

### **Scope:**

The scope of the audit entailed reviewing the TNT program activities for the period November 1, 2002 through October 31, 2004. The audit was financial and performance in nature.

### **Objectives:**

- Determine the accuracy of the program's receipts and disbursements from November 1, 2002 through October 31, 2004.
- Determine whether the program is in compliance with the rules and regulations as set forth by General Ordinance 48.
- Make recommendations on any improvements to the program.

### **Methodology:**

In preparation and throughout the audit, discussions with current and previous Community Development personnel, members of the TNT planning councils, Home Headquarters personnel and The Enterprise Foundation personnel were utilized in reaching a general understanding of the TNT program. To obtain further insight into the program, questionnaires were completed by the facilitators; at least one from every area. Also, actual observation at the planning councils' monthly meetings was conducted from September 2004 through March 2005.

Information pertinent to the program was gathered from Community Development, the Media Center, Department of Public Works, Department of Parks, Recreation and Youth Programs, Water Department, Code Enforcement, Economic Development, Police Department and the Neighborhood Service Bureau as well as TNT's planning councils.

For the financial element of the audit, the Audit Department tested the period November 1, 2002 through October 31, 2004. For this period, a sample of financial transactions was selected to test for accuracy, appropriateness and authorization. Out of seventy-six transactions in the audit

---

period, seventeen (22%) were chosen for further testing. For the disbursements, paid vouchers were verified to the supporting documentation evidence such as invoices, receipts and credit card statements. The mathematical accuracy and authorization signature was also verified. For the reimbursement, the deposit slip was confirmed to copies of the checks received and the original invoice paid by the City.

For the performance element of the audit, documentation for the period November 1, 2002 through October 31, 2004 was analyzed. Information pertaining to the annual written agreements between the councils and Community Development, reviews conducted by the Audit Department and Office of Neighborhood Planning, training made available to the facilitators, monthly meetings, facilitator coordinating council meetings and city-wide conventions was evaluated. For the monthly meetings, a sample of forty-seven was selected for further testing and the minutes, sign in sheets and agendas from those meeting were requested. Additionally, from the annual plans provided, thirty-seven recommendations were selected for further testing. The annual plans are a list of recommendations for the city's operating departments and as outlined in Section 48-2(a) of the Ordinance 48 are a subsection of the area plan.

Also for the performance side, documentation *as of October 31, 2004* was collected. Specifically, information relevant to the councils' facilitators, city department representatives, area plans, neighborhood directories and written operational roles and responsibilities was analyzed.

### **Conclusion:**

**For the period November 1, 2002 through October 31, 2004, the Department of Audit uncovered a significant number of violations against the City of Syracuse's Revised General Ordinance 48 as well as additional inadequacies within the TNT program.**

**In summation, the proper support and participation from the city government is critical to the success of the TNT program. It is especially important during this time of shrinking resources in city government to utilize the TNT program to its fullest potential. During the Rebuilding New York symposium on May 2, 2005 the director of the National Housing Institute noted that many communities try to boost economic development through "convention centers and stadiums" while residential improvements are better strategies in increasing the area's economic and tax bases. The TNT program is a valuable method for the city government to gain input from neighborhood residents, businesses and organizations on the residential improvements they believe are necessary.**

**We, the city government, must take the first step in reviving the program. In his March 2, 2005 letter to the editor, the Commissioner of Community Development recognized this fact, stating that the administration continues to support the TNT neighborhood planning process. While the maximum participation from all parties involved would yield the best results for our neighborhoods, participation from the City is one of the centerpieces of the program in which we have the ability to control. To assure the proper handling of the program, increased accountability for the City's element is a necessity. How can we ask the community to do their part if we are not doing ours?**

---

As the primary department responsible for supporting the TNT planning councils, the Office of Neighborhood Planning **MUST** fulfill its leadership role to ensure the health of the program. As required by the Community Development Block Grant funding and Ordinance 48, one of the office's main functions is to support the planning councils. The planning councils *volunteer* their time and efforts for the purpose of assisting the City while it is ultimately the responsibility of the *paid* city staffers to keep the councils on course with the ordinance's objectives.

Additionally, it should be noted that several of the findings which appear to be violations by the planning councils, are actual inadequacies on the part of the Office of Neighborhood Planning. The Office of Neighborhood Planning is accountable for guiding the councils, keeping the councils well informed on the rules and regulations for the program and ensuring the councils are meeting the requirements set forth by the ordinance. It was found that the Office of Neighborhood Planning failed to do so which resulted in additional violations of the ordinance.

The anticipated outcome of the City's reinvestment to the TNT program would be a strengthening of citizen involvement. Areas with low public participation should be acknowledged as top priorities for the City's support services. In his letter to the editor noted above, the Commissioner of Community Development also committed the City in continuing to reach out to the neighborhood residents and stakeholders to increase their participation in TNT.

The responsibility of the planning councils is noteworthy and should not be understated. It is imperative for each planning council to maintain a current area plan for their area to ensure success for the program. As noted above, it is the responsibility of the Office of Neighborhood Planning to support the volunteer planning councils in making the area plans a reality. These long term plans were created in the program as the primary tool in determining where the City's resources should be prioritized to and to act as blueprints for all future decisions regarding the area.

The TNT program is a vital conduit for the government and taxpayers to use in creating the thriving and vibrant neighborhoods we all desire for Syracuse. For example, the planning councils were largely responsible in the designation of regions on Lincoln Hill, Tipp Hill, South Salina Street and Westcott Street as "areas in transition" and in need for revitalization efforts. Additionally, the planning council framework is an important vehicle the residents of Eastwood are currently using to express their concerns over the proposed Walgreens project. These are two examples where the city government, city residents, neighborhood businesses and community organizations are working collectively to define a shared vision for the city of Syracuse.

---

## **Findings and Recommendations:**

### **Finding 1: Lack of Internal Controls for Reimbursements to the TNT Planning Councils**

Although it was found that the sample of receipts and disbursements were free from material misstatement, the Department of Audit could not be assured that the disbursements were properly authorized. Every voucher sampled had an authorizing signature yet the signature was not dated; therefore, the Department of Audit could not determine when the signature took place.

Recommendation: The authorizing person should date the signature in order to ensure proper internal controls.

### **Finding 2: Lack of Support from Office of Neighborhood Planning**

*Out of the forty-seven monthly meetings tested, the Office of Neighborhood Planning could not provide any information for fifteen of them (32%). Altogether, agendas for twenty and minutes for twenty-six of the meetings could not be supplied by the Office of Neighborhood Planning or the planning councils.*

**Due to this discovery, the results from questionnaires, discussions held with TNT members, the lack of facilitator training as well as several other findings noted below, the Department of Audit determined that staff support provided by the Office of Neighborhood Planning from November 1, 2002 through October 31, 2004 was inadequate.**

Recommendation: Improved support from the Office of Neighborhood Planning is required to ensure the planning councils are getting the assistance mandated by law. Better accountability concerning the Office of Neighborhood Planning is also essential to ensure the achievement of its intended goal which by means of Community Development Block Grant funding is to provide “technical assistance to each of the city’s eight planning sectors as well as developing the consolidated plan, administering neighborhood plans, and environmental studies,” as quoted from Community Development’s Consolidated Plan, Year 30.

The Audit Department does not have an opinion on the qualifications of the current Office of Neighborhood Planning staff. Community Development may want to reassess the resources at the Office of Neighborhood Planning to ensure there is adequate expertise to accomplish its mission. Providing the proper support services to the planning councils is vital to the program’s health.

The importance of the planning services is also noted in the City of Syracuse Comprehensive Plan, page 37, which recommends the City “Increase the scope and capacity of City planning services” and “Hire additional planning staff.”

---

**Finding 3: Insufficient Facilitator Training (Violation of Ordinance 48, Section 48-2)**

This section of the ordinance mandates the Neighborhood Planning Office, or its equivalent, “ensure that sufficient training in facilitator skills is provided to the facilitators.” The Neighborhood Planning Office did provide a four day community planning workshop for the facilitators during the audited time period. The Audit Department determined that this workshop did not address facilitator skills as noted specifically in the ordinance and furthermore, it is the opinion of the Audit Department that one workshop for a two year period does not constitute sufficient training.

Recommendation: The Neighborhood Planning Office or its equivalent should make training in facilitator skills readily available to the TNT facilitators to comply with the ordinance. It is imperative to provide the facilitators with the skills needed to properly manage the councils.

The Neighborhood Planning Office may want to adopt a policy of having training in facilitator skills available to facilitators upon their annual elections in September and other subjects such as urban planning could be offered on an as-requested basis.

**Finding 4: Required City Representation Not Met (Violation of Ordinance 48, Section 48-4(b))**

This section of the ordinance requires “the Mayor, or his/her designated representative, shall appoint a representative from each of the city’s operating departments to attend and advise the Neighborhood Planning Councils.” It lists the departments as “Code Enforcement, Economic Development, Neighborhood Planning, Parks & Recreation, Police and Public Works.” It was determined that Area 2 did not have designees from DPW, Parks and Recreation, Police and Economic Development, Areas 4 and 5 did not have Economic Development designees, and Area 8 did not have designees from Parks and Recreation, Police and Economic Development.

For thirty-one meetings out of forty-seven selected for testing, the Neighborhood Planning Office could not provide sufficient data for the Audit Department to make a determination on the level of city representation present. For fifteen of the forty-seven meetings, documentation led to the determination that there was not sufficient city representation present. *Only one meeting out of the forty-seven sampled was determined to have the proper city representation in attendance.*

Also, during the Audit Department’s observations at the monthly meetings from September 2004 through March 2005, a lack of city representation was noted in several cases.

Recommendation: Adequate participation from the city departments is detrimental for the program to meet its mission. Personnel from the departments listed in the ordinance should be designated city representatives for each planning council and these representatives should be made fully aware of their responsibilities.

---

This recommendation agrees with the City of Syracuse Comprehensive Plan, page 47, which states “Continue to enhance coordination between City government and Tomorrow’s Neighborhood Today (TNT) neighborhood sectors.”

**Finding 5: Outdated Area Plans (Violation of Ordinance 48, Section 48-2(a))**

**This section of the ordinance mandates each council to “create an asset-driven, continuous 5-year plan for its area which will include a comprehensive vision for the diverse neighborhoods within the area, 5-year goals and objectives, prioritized action plans, resource requests, budgets, recommendations to operating city departments, and timelines for completion.” It appears that the planning councils currently provide this plan in two segments, a five year area plan which states goals and objectives and an annual plan which states prioritized recommendations and budget requests for the fiscal year to operating city departments.**

**It was found that Areas 1, 2, 3, 4, 5, 6 and 8 had five year plans that were outdated over one year. It was found that Areas 1, 2, 3, 4, 5, 6 and 8 did not have annual recommendations for *all* the fiscal years in the audit period.**

Recommendation: Using staff support from the Office of Neighborhood Planning or its equivalent, each planning council should update its five year area plan and issue annual plans on a regular basis to comply with the ordinance. The area plan should be a coordinated effort between the two parties, with the Office of Neighborhood Planning providing the professional expertise and the planning councils representing the area’s views.

**Finding 6: Current Area Plans Not Distributed Annually (Violation of Ordinance 48, Section 48-5(a) and (b))**

**These sections of the ordinance require the appropriate city departments to annually receive each area’s area plan for consideration in their annual budgets. As noted in Finding 2, it was found that Areas 1, 2, 3, 4, 5, 6 and 8 did not have annual recommendations for all the fiscal years in the audit period and their five year plans were outdated as well.**

Recommendation: Henceforth, the Office of Neighborhood Planning should send the current area and annual plans to appropriate city departments for consideration in the annual budgets to comply with the ordinance. As noted in Finding 5, these plans should be up to date.

**Finding 7: Lack of Rules and Procedures for each Planning Council (Violation of Ordinance 48, Section 48-1(g))**

**This section of the ordinance mandates the “Neighborhood Planning Office, or its equivalent, shall support each of the eight planning councils in the development of rules and procedures for their operations.” The Department of Audit found that the Roles and Responsibilities of TNT Planning Councils statement received from Community**

---

**Development was a summary of generalized responsibilities for the TNT program and did not address the rules and procedures for operations for each planning council.**

Recommendation: Using staff support from the Office of Neighborhood Planning or its equivalent, each planning council should develop and adopt written policies and procedures for their organization in order to comply with the ordinance. Having written rules and procedures would be beneficial for new members, facilitators or city personnel in understanding the organization's conduct.

Using the requirements set forth by the ordinance as a start off point, each planning council should develop procedures that are tailored to meet their area's specific needs. Being that the TNT program has been established for many years, the planning councils can now look to the past and retain procedures they found to be the most advantageous.

**Finding 8: Written Agreements between Community Development and Planning Councils Not Completed (Violation of Ordinance 48, Section 48-5(e))**

**This section of the ordinance mandates each planning council “enter into an annual written agreement with the City’s Department of Community Development for the purposed services to reflect items which may be included in the annual City budget or Community Development Block Grant Funding.” It was found that for the period audited, the planning councils and the City’s Department of Community Development did not enter into any written annual agreements.**

Recommendation: For every funding year, each planning council should enter into a written agreement with Community Development in order to comply with the ordinance.

**Finding 9: Required Reviews by Neighborhood Planning Office and City Auditor Not Conducted (Violation of Ordinance 48, Section 48-7 (a) and (b))**

**This section of the ordinance states “every two years, reviews will be conducted by the City’s Auditor and the Neighborhood Planning Office, or its equivalent.” The Enterprise Foundation was commissioned in September 2004 to conduct a program assessment. The former City Auditor believed the external audit conducted annually was sufficient in meeting the ordinance’s requirement yet the current City Auditor has interpreted the ordinance differently. It was determined the Department of Audit and Office of Neighborhood Planning did not complete the required reviews during the audited time period.**

Recommendation: Henceforth, these reviews should be performed every two years to comply with the ordinance. The City of Syracuse Comprehensive Plan: 2025, page 37, states the City should “Annually review the effectiveness of the existing TNT sectors to see that they are meeting the needs of the underlying neighborhood.” The Department of Audit agrees that regular reviews are necessary to ensure the public is getting proper representation.

---

**Finding 10: Number of Required Facilitators Not Met (Violation of Ordinance 48, Section 48-3(c))**

**This section of the ordinance requires each TNT planning council to have “not less than two and not more than nine members to serve as the facilitator team.” It was determined that Areas 1, 3, 4 and 8 do not currently meet the minimum requirement.**

Recommendation: Using staff support from the Office of Neighborhood Planning, the councils noted above should make an intensified effort to increase participation to comply with the ordinance. The Audit Department suggests that these councils be acknowledged as top priorities for support from the Office of Neighborhood Planning. Participation not only from residents but from neighborhood organizations, social service agencies, faith based organizations, businesses and schools should be sought.

If these efforts are unsuccessful, the concerning parties may want to propose an amendment to the ordinance regarding the boundaries or number of facilitators to the Common Council.

**Finding 11: Lack of Corroboration Involving Annual Plans**

**From the annual plans provided, thirty-seven recommendations were selected for further testing. Out of the sample, thirteen (35%) were not implemented and five (14%) were not implemented due to suitable reasons. A total of nineteen (51%) of recommendations were implemented, partially implemented or are in the process of being implemented.**

**Although 51% represents a majority, it’s a number that leaves opportunity for improvement. The City Auditor determined that the annual recommendation process could be handled more effectively and efficiently.**

Recommendation: Increased support and communication is needed between the city government and the TNT councils. The Audit Department is aware that not all the recommendations are feasible yet in these cases, having the mandated city representation at the meetings would have been valuable in the avoidance of wasting the councils’ time and efforts. Having proper city representation at the councils could have prevented the councils from planning a recommendation from start to finish to only have the project be rejected for reasons already known to city departments.

To further improve communications, the City Auditor suggests the corresponding city departments provide written responses addressing the annual recommendations. For the recommendations that are adopted, written progress reports on a quarterly basis are also a suggested practice. Both the progress reports and written responses should be filed with the Office of Neighborhood Planning and reported to the TNT Planning Councils.

---

**Finding 12: City-Wide Conventions Not Held (Violation of Ordinance 48, Section 48-2(g))**

**This section of the ordinance mandates that “annually, TNT Neighborhood Planning Councils will gather to discuss issues germane to the city as a whole.” It was determined that for the audited time period the city-wide conventions did not occur.**

Recommendation: Using staff support from the Office of Neighborhood Planning or its equivalent, the planning councils should hold the city-wide conventions annually to comply with the ordinance.

**Finding 13: Board of Education Did Not Utilize Representative Seats on Councils**

**In our audit investigation, the Audit Department found that the Board of Education did not appoint representatives from the district to serve on the planning councils. Although this is not a violation of the ordinance, which only states this is an option available for the Board to use, the Audit Department believes this option should be exercised to provide additional support to the TNT planning councils.**

Recommendation: As the school district is a primary stakeholder in the community, it is recommended that the Board of Education designate at least one district member to serve on each of the planning councils. This would provide another communication link between the residents and the school district. As stressed previously, participation from all the community’s stakeholders would only increase the program’s effectiveness.

---

The Audit Department met with the Commissioner and Chief Fiscal Officer of Community Development on May 16, 2005. The management responses are as follows (*Audit Department responses are italicized*):

**Finding 1: Lack of Internal Controls for Reimbursements to the TNT Planning Councils**

Although the authorizing signature on the vouchers is not dated, the vouchers do not get the final approval for payment without the initials and date from the Chief Fiscal Officer.

*The City Auditor advises that dates should accompany all authorizing signatures as a course of normal business practice including non-financially related documents*

**Finding 2: Lack of Support from Office of Neighborhood Planning**

Following the ordinance, it was the expectation that the drafting of the Agenda's and recording the minutes of the meetings was the responsibility of the planning councils' facilitators. In the end of 2003, to provide additional capacity support to certain planning areas, the Commissioner recognized it was necessary for the Division of Neighborhood Planning staff to prepare the agendas and take minutes when needed or if requested by the TNT Facilitators for the monthly meetings.

It is the expectation of the Community Development administration that the Division of Neighborhood Planning will continue to provide staffing support to the TNT councils as outlined in the ordinance.

*The Office of Neighborhood Planning staff member should always take notes of the meeting even if the TNT Area has an individual taking official minutes. The City Auditor observed staff members from Neighborhood Planning taking notes in later meetings after the conclusion of this audit.*

**Finding 3: Insufficient Facilitator Training (Violation of Ordinance 48, Section 48-2)**

Funding available to provide training to the facilitators has been reduced due to decreases in the HUD funding formula, Federal budget reductions, and the HUD 108 re-payments due from the City. Community Development will consult with the assessment of TNT to be provided by the Enterprise Foundation, and will continue to seek future resources for funding. The Commissioner recognizes the need for quality training for the councils' facilitators.

*As this is required by the ordinance, if funding is not available through grants then the city must fund the expense. It is vital that TNT volunteers be made aware of any plans being made for the training of new facilitators. The Audit Department staff noted that a constant theme from volunteers and facilitators alike was lack of training for new facilitators.*

*The Audit Department recognizes that Community Development has made efforts to locate free training resources as noted by the partnership between them and Professor Emanuel Carter from the SUNY College of Environmental Science and Forestry whom will provide free training*

---

*in neighborhood planning. The Audit Department still believes training in facilitating is necessary to comply with the ordinance.*

**Finding 4: Required City Representation Not Met (Violation of Ordinance 48, Section 48-4(b))**

It is the expectation of the Community Development administration that the Division of Neighborhood Planning staff will act as liaisons in the absence of city department representatives at the monthly meetings.

*The City of Syracuse Ordinance requires representation by individuals from various city departments at TNT meetings. During the tested period a high percentage of meetings lacked appropriate city staff.*

**Finding 5: Outdated Area Plans (Violation of Ordinance 48, Section 48-2(a))**

Community Development's Commissioner has made the Office of Neighborhood staff and area councils aware of the need for current area plans. Community Development will work with the planning councils to standardize the area plans in the future to improve continuity in the program.

*Neighborhood Planning staff should meet with facilitators and remind them of various requirements and deadlines imposed by the City of Syracuse Ordinance. The City Auditor recognizes that TNT is a volunteer and community based driven organization; however, the paid staff members of Neighborhood Planning should work closely with facilitators to meet all the requirements of the program. Developing a strong working relationship and following up with written emails, memoranda etc. will help keep the facilitators on course.*

**Finding 7: Lack of Rules and Procedures for each Planning Council (Violation of Ordinance 48, Section 48-1(g))**

Community Development's Commissioner will work in concert with the Enterprise Foundation and the planning councils to create a written, detailed rules and procedures manual for the TNT planning councils.

*In the meeting with the Commissioner of Community Development it was agreed that a general Policy and Procedure Manual would be developed by Neighborhood Planning that addresses the requirements of the TNT program from the operating perspective. From there, specific area by area plans may be developed that address the needs and concerns for each area with the planning councils assisting and dictating what those needs are within the confines of the TNT program.*

---

**Finding 8: Written Agreements between Community Development and Planning Councils Not Completed (Violation of Ordinance 48, Section 48-5(e))**

Community Development will develop a letter to provide the councils concerning the funding being granted them on a yearly basis. This letter will also address the regulations concerning that funding.

*The City Auditor agrees that a letter should be sent to each area announcing their level of funding and that the facilitators should bring this announcement to their respective meetings for a vote on how to expend those funds. Once voted by majority, the decision on how to spend the monies should then be sent back to the Commissioner of Community Development in written format for his/her records.*

**Finding 10: Number of Required Facilitators Not Met (Violation of Ordinance 48, Section 48-3(c))**

Community Development recognizes the need for participation and will work diligently to increase the public's participation. Community Development is sending a letter to organizations who receive CDBG funding requesting their participation in the TNT program. Furthermore, the Department will continue to work with the City's Media Center to coordinate neighborhood marketing and outreach efforts.

*The City Auditor recognizes that it is difficult to recruit facilitators or any person to a volunteer organization. The City Auditor agrees that working with organizations who request grant monies is a valuable resource to use. An increase in attempting to recruit from non-facilitator volunteers in TNT could also augment this effort.*

**Finding 11: Lack of Corroboration Involving Annual Plans**

Community Development's goal is to continue working with the TNT planning councils and the city departments to increase the effectiveness of the recommendation process. The adoption of the Comprehensive Plan along with the TNT neighborhood plans will also increase the number of recommendations authorized for implementation.

*The recommendations being implemented or reviewed for possible implementation (51%) could be improved. The Program Planners from the Office of Neighborhood Planning should work to streamline the process. The City Auditor noted at a TNT meeting that a Program Planner worked with the area's volunteers to eliminate the requests that could be achieved through alternative ways thereby leaving the most important items on their list. This being a common practice would allow for credible recommendations that merit serious consideration when presented to the city departments.*

**Finding 12: City-Wide Conventions Not Held (Violation of Ordinance 48, Section 48-2(g))**

Community Development is aware that city-wide meetings are required by the ordinance yet due to limitations on finances, these meetings were not completed during the audited time period. The Commissioner noted that due to the expectations of the TNT members, expenses for these

---

meetings could be considerable, and presently there are no resources to afford this. They will strive to meet this regulation as funding becomes available.

*Neighborhood Planning should remind the facilitators that annual meetings are a requirement that must occur. TNT members should recognize they need to be flexible with their expectations and the use of the city-wide convention is a valuable tool. This annual meeting would allow fellow members to meet and discuss issues concerning the city as a whole and beneficial practices that have been discovered. To reduce costs, meetings could be held in government owned buildings such as school auditoriums.*

Philip J. LaTessa  
City Auditor

5/18/2005



Philip J. LaTessa  
City Auditor

---

**Tomorrow's Neighborhoods Today**  
Financial and Performance Audit

Management Response

**CITY OF SYRACUSE  
REPORT OF THE  
ELECTED CITY AUDITOR**

**TNT Audit**

**For Period November 1, 2002 – October 31, 2004**

**PHILIP J LATESSA  
SYRACUSE CITY AUDITOR**

**Report of the Elected City Auditor  
Philip J LaTessa**

Matthew J. Driscoll, Mayor  
City of Syracuse, New York

Members of the Common Council  
City of Syracuse, New York

Fernando Ortiz, Commissioner of Community Development  
City of Syracuse, New York

This report presents the results of our audit of the Tomorrow's Neighborhoods Today (TNT) program for the period from November 1, 2002 through October 31, 2004 as prescribed by Ordinance #48 from 1999. Additionally, actual observation at the planning councils' monthly meetings was conducted by Audit Department staff from September 2004 through March 2005. The ordinance requires the City Auditor and the Neighborhood Planning Office, or its equivalent, to conduct reviews of the program every two years. The ordinance further states that "after each review, any needed revisions will be made, together with recommendations to the Common Council".

As City Auditor, I feel it is incumbent on me to emphasize several issues related to our audit findings and pertinent to the process incorporated in the audit of Tomorrow's Neighborhoods Today.

First and foremost, it is the conclusion of the Auditor that it is critical to the success of the TNT program that not only participation but leadership from city government is essential. The comments we received directly from Commissioner Ortiz, when taken with his written response in his recent letter to the editor, give every indication that the city has committed to working to ensure the future viability of TNT. Mayor Driscoll reported in his State-of-the-City address on March 3<sup>rd</sup> that the structure for TNT is being assessed. I sincerely hope the end product of the mayor's assessment is a decision to strengthen the city's leadership role and to bring creative problem solving into the equation. If the Mayor's commitment is sincere, the result will be new success stories coming out of our neighborhoods in the future. If we begin to doubt our mission, or lose our focus, we will lose the valuable momentum we have established.

Secondly, TNT is and should be a dynamic process, not a static one. As a planning model, TNT needs to be able to adapt to meet the evolving needs of various neighborhoods in the city. The collective ability to be flexible is needed from the level of the Common Council, which could be asked by the administration to consider changes to the existing ordinance governing TNT, to the level of individual neighborhoods who are

willing to experiment with planning partnerships up to now underutilized or totally absent. As an example of new partnerships, certain neighborhoods might try partnering with institutions like Syracuse University or the neighborhood elementary school, where such relationships have never been tried before. At the end of the day, the success of TNT may very well be measured by the answer to the question “Is our neighborhood any better now because of the work done through TNT than it was before?” Hopefully, the answer will be yes, and hopefully, we will not be afraid of making the process work for us in reaching our goals.

Finally, it is necessary to note that the elected City Auditor has an ongoing responsibility to audit the TNT program. This restriction prevents our office from recommending specific program changes that we might otherwise suggest in the audit. In keeping the professional independence and separation that is needed for this office to continue its role, we are anticipating that recommendations that will be instrumental in restructuring TNT will be forthcoming from the Enterprise Foundation as part of their contractual arrangement with the Neighborhood Planning Office.

We conducted our examination in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States and *Standards for the Professional Practice of Internal Auditing*, as promulgated by the Institute of Internal Auditors. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under examination.

We would like to thank the many individuals, departments and organizations who assisted and cooperated with us during our audit. If you have any questions, please contact the Department of Audit.

**Philip J. LaTessa**  
**City Auditor**

**May 18, 2005**