

Introduction:

The Audit Department conducted a follow up investigation to the audit completed in April 2004 on the City of Syracuse's Parking Violations Bureau (PVB). 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 necessitate that the audit is planned and performed to attain a reasonable foundation for the judgments and conclusions regarding the function under examination. This review also included evaluations of applicable internal controls and compliance with requirements of law and regulations when necessary to satisfy audit objectives.

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 and the Department of Finance 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 Department of Finance and Parking Violations Bureau personnel who assisted and cooperated with us during our audit.

Scope:

Our examination entailed extensive research of the PVB that included reviewing state laws and local ordinances, observing of Parking Checkers, reviewing legal opinions, analyzing the revenues to date versus projections and reviewing the current policy and procedures. Also, the Department of Audit met with various individuals in PVB, Department of Finance, Law's Collection Division and Corporation Counsel during the months of April through November 2005.

Objectives:

Our examination included determining whether the Parking Violations Bureau of the City of Syracuse was created and implemented in accordance with General Ordinance 1-2003 as authorized by Chapter 628 of the Laws of 2002 in compliance with Section 236 of the Vehicle and Traffic Law of the State of New York (VAT). City Ordinance #9 of 2003, which amended City Ordinance #1 of 2003 relative to the Parking Violations Bureau, was also referenced.

In addition to the general objective, the effectiveness of PVB in administering its responsibilities was also reviewed for possible improvements.

Background Information:

The Syracuse Common Council created the PVB under General Ordinance 1-2003 with the effective date being May of 2003. This ordinance authorized the creation of an administrative tribunal, as authorized by New York State Vehicle and Traffic Law Section 236. Previously, all parking violations were handled by the City of Syracuse Police Department and City Court.

The basis for creating Syracuse's PVB was to create a more efficient judicial process, improve customer service for the payment of tickets, alleviate the burden on City Court, increase commerce downtown with better parking meter regulation enforcement, and increase revenue with an improved collection rate¹. The administration, in its' advocating of a new parking system, stated that the creation of the PVB would make city government more efficient, streamlined and customer service oriented. It further stated that it would allow City Court judges to focus on quality of life and safety issues, while stimulating economic opportunities by increasing parking availability and providing an increasing source of revenue.

The Administration also projected that the PVB would result in increased revenues. Specifically it was detailed that parking ticket revenue would increase from \$1.569M to an amount projected to be \$2.092M. Lastly, administrative adjudication was promoted as being a more fair and independent process.

This is also seen in the Mayor's statement on April 8, 2003, in reference to his budget, "Several initiatives are contained in this budget, including: The full implementation of the Parking Violations Bureau in the Department of Finance. The automated system of administrative adjudication will alleviate the caseload of City Court judges and make the process more user-friendly for ticket recipients." In the spirit of being user-friendly, the administration in 2002 had plans to implement an on-line payment and a credit card payment system for parking tickets.

The PVB has the authority over all traffic violations representing parking, standing or stopping violations. It has the power to accept pleas and to determine charges of parking violations in accordance with a schedule of monetary fines and penalties up to the maximum allowable by the State of New York Vehicle and Traffic Laws. Additionally, the City of Syracuse PVB has Hearing Examiners who adjudicate disputed tickets.

The PVB is authorized to enter judgments and enforce them "*without court proceedings*"², to provide administrative support for the hearings, to issue subpoenas to compel attendance of persons to give testimony at hearings, and to administer in a timely

¹ Pursuant to a 2002 memorandum written by the Director of Budget for informational purposes.

² Syracuse General Ordinance 1-2003, Section 15-32 D (E) "To enter judgments and enforce them, without court proceedings, in the same manner as the enforcement of money judgments in civil actions in any court of competent jurisdiction or any other place provided for the entry of civil judgment within the State of New York."

manner communications and other administrative details associated with the issuance of parking violation tickets.

The power of the Commissioner of Traffic is vested to the Commissioner of Finance by Syracuse General Ordinance 1-2003, Section 15-32.C.2.A. Under these powers, the Commissioner appoints the Director, Deputy Directors and Hearing Examiners. The Director of the PVB may exercise or delegate any of the functions bestowed upon him by the Commissioner to any qualified employee of the bureau. The appointed Hearing Examiners must be practicing attorneys in the State of New York.

The bureau, in essence, is broken into two sub categories. The first being the operating division has seven Parking Checkers who are individuals empowered to issue tickets to illegally parked vehicles, one Parking Enforcement Specialist, and one Field Supervisor. The second category, being the administrative division, has one Director of Parking Enforcement, one Supervisor, one Administrative Assistants, one Information Aide, two Cashiers, two Data Entry Equipment Operators, one Typist, one Clerk I, one Supervising Hearing Examiner and four Hearing Examiners. The Hearing Examiners are paid as independent contractors on the rental, professional and contract services budget line (line 415 of the City of Syracuse budget). The PVB also has an Appeals Board that has the authority to review the facts and law and reverse or modify any determination appealed; a person may appeal the determination of the Appeals Board under Article 78 of the New York State Civil Practice Law and Rules. All personnel reports to the Director who in turn reports to the Commissioner of Finance.

Procedures

The PVB has set up procedures that incorporate NYS Vehicle and Traffic laws and the City of Syracuse enacting ordinance. The job responsibilities and internal organizational procedures of the bureau have been outlined. In addition, PVB has established a guideline for the collection of parking tickets, also in conformance with State of New York Traffic and Violation laws.

For the operation division, Parking Checkers are responsible for walking various sections of the city that are titled 'beats'. Parking checkers issue tickets for any traffic violation representing a parking, standing or stopping violation by utilizing handheld ticket machines. The handheld machines issue out tickets automatically with the entry of the data. The tickets are either presented to the violator, if present, or affixed to a conspicuous area on the vehicle, typically under the windshield wiper. Members of the Police Department are also authorized to issue parking tickets, using paper stock, and are required to immediately send a copy or report the notice to the PVB. The tickets issued by the Police Department typically have a carbon copy under the original and the original is sent to PVB. The Parking Checkers end their day returning to the main office and they upload the data from the handheld device into the Automated Issuance Management System (AIMS), which is used as the software

to administer the process³. This is then downloaded the next morning by the PVB Department which begins the process.

For the administrative division, procedures have been outlined where a person is given fifteen days to respond to a violation without penalty. On day eight (8) after a ticket has been issued a Second Notice of Violation is mailed. If the violator fails to respond by day fifteen the following process is triggered. On day sixteen (16) a surcharge is added to the violation fine. On day twenty (20) a Citation Notice is mailed which also advises that on day forty (40) another surcharge is added. On day forty-five (45) a Summons is mailed and advises that on day sixty-five (65) another surcharge will be added. On day ninety (90) the ticket goes into default status. On day one-hundred (100) a Notice of Impending Default is issued and on day one-hundred and twenty (120) the judgment is sent to the NYS Department of Motor Vehicles (DMV). DMV then issues a letter giving the defendant thirty (30) days prior to suspending the defendant's automobile registration.

As stated above, the PVB may file a default judgment and submit said judgment to the Department of Motor Vehicles for further action. Parking Violation Bureau's throughout New York State employ differing methodologies in obtaining default judgments. It is the opinion of the City of Syracuse Corporation Counsel, in agreement with the April 2004 Green and Seifter opinion letter, that a default judgment must be obtained through a court of law. In order to accomplish this, the City of Syracuse must sue for judgments in a court of law and file the judgment with the Onondaga County Clerk's Office. Section 241.2 (3) of the NYS VAT law states that "such judgment will be entered in Civil Court of the city in which the bureau has been established, or other court of civil jurisdiction or any other place provided for the entry of civil judgments within the state of New York."

The opinion letter from Green & Seifter, referred to above, clarified the necessary steps needed to be followed by the PVB in order to seek default judgments. The following is the opinion of Green & Seifter with the City's Corporation Counsel in agreement: to file a default judgment, the violator must fail to respond to four supplemental Notices of Violations and one Notice of Pending Default within a twelve month period, pursuant to 9 NCYRR 6810. Also, the city may enter a judgment when a violator fails to respond to five Notices of Violations (tickets) with one supplemental Notice of Violation and one Notice of Pending Default for each ticket within a twelve month period. New York State Vehicle and Traffic Law and the Syracuse General Ordinance 1-2003 both outline how these notices are sent and what information is to required to be stated in them.

³ On April 29, 2004 Syracuse City Auditor LaTessa issued an audit of the PVB citing its failure to use the AIMS software which resulted in accounting issues and created inefficiencies. On June 20, 2005 the City Auditor conducted a cash audit of the PVB and stated: "In the year since our original audit... the conversion to the AIMS System has provided the Bureau with a system that allow for better presentation and controls".

Continuing the above opinion, the City must also follow requirements set forth by CPLR 3215 when entering default judgments. The City must obtain a supporting affidavit from the enforcement officer stating the manner in which he served the violator and the basis of the violation. A second affidavit must be prepared by an individual from PVB stating that four Notices of Violation and one Notice of Default were mailed via first class mail to the violator. The PVB must also prepare a petition outlining all the costs incurred in relation to the account being filed for judgment.

Conclusion:

The Department of Audit found that the City has not fully implemented the procedures outlined by the Syracuse General Ordinance 1-2003 in spite of it being nearly three (3) years since the Common Council approved said legislation allowing for the conversion to the Parking Violations Bureau. While the city legislation is not materially flawed, the City seems unable to implement the steps outlined in the Ordinance.

The Department of Audit determined that the Parking Violations Bureau is not seeking default judgments at this time due to several omissions. Specifically, the absence of the required notices to each violator, the affidavit from the enforcement officer, the affidavit from the personnel who sent the notices to the violator and the petition outlining incurred costs all contributed to the delays in filing judgments.

Since default judgments were not being filed, the PVB was not notifying the Department of Motor Vehicles who would subsequently suspend a violator's registration. Furthermore, enforcement officers did not have the authorization to immobilize or impound a parking violator's vehicle without at least one judgment against said vehicle.

In the interim, the City of Syracuse is utilizing the services of a collection agency, Credit Bureau Inc, which is located in Rochester, New York. This collection agency is the de-facto hammer currently utilized by the City to collect on unpaid parking tickets. The contract for these services specifies that the agency receives seventeen percent (17%) of all monies it collects. Meanwhile, the number of unpaid parking tickets has risen over the past few years. This highlights the need for the City to access all the tools available to them for collecting on outstanding parking violations (default judgments, revoking registrations, immobilizing vehicles, etc) in addition to the collection agency.

The Department of Audit agrees with the initial assumption by the Administration that if the collection methods prescribed in the enacting ordinance were fully implemented, the collection rate for the Parking Violations Bureau would improve thus significantly increasing revenue. However, since the options noted have not been instituted, the increased revenues as were promoted in the planning phase have not been realized.

During the first two fiscal years, PVB's actually fell short of budget projections (See Attachment 1). The subdivisions of this total revenue are restitution charges, fines and penalties, parking ticket receipts and vehicle booting receipts. The restitution charges and penalty fees did have positive variances yet these were outweighed by the budget

deficit found in the parking ticket receipts. Not only is the PVB severely under budget for revenues under the current system, it also sustained the burdens of additional operating expenses that were previously subsidized by the City Court system (See Attachment 1). Currently, without full implementation, the business decision to create the PVB has caused a burden, not an improvement, when viewed strictly on a monetary basis.

The Audit Department also noted a severe lack of direction and support regarding the implementation of the Parking Violations Bureau. Upon the PVB's creation in 2003, numerous legal questions relating to the procedures for default judgments were still under discussion. The process required careful overview to insure that the rights of the individual were addressed properly while still providing collection options for the City. Specific and core to the new system was the ability to interface with the NYS Department of Motor Vehicles to suspend the registration of the offending individual.

To that end, in April 2004 the City sought and received outside legal opinion on how to properly issue tickets and get default judgments for unpaid tickets. This detailed opinion letter clearly delineated the steps that the City needed to follow to prevent it from being vulnerable to legal challenge. Some of the larger issues noted included the number of notices required and the necessity to have signatures by the officer or parking checker on an affidavit testifying that they in fact issued said ticket.

To align with the recommendations made in the Green & Seifter opinion letter, PVB began the process of purchasing new ticket stock and hand held devices. At an October 24th meeting with Corporation Counsel it was apparent that the personnel was not aware that the PVB was drafting a Waiver of Competitive Bid Notice for the new hand held devices nor were they aware of PVB's request to have new paper stock purchased. Additionally, it was disclosed that the Corporation Counsel had not signed off on the actual verbiage of the new tickets as of that date. The new hand held devices will provide a digitized signature; however, Corporation Counsel has verbally indicated that they have not researched if a digitized signature uploaded to PVB on an affidavit would suffice. While the City Auditor is not an attorney, it is his opinion that a digitized signature would suffice, based on Article 3 of New York State Technology Law. Lastly, it should be noted, the new hand held devices will upload an actual facsimile of the ticket. This alleviates the concern of the City Auditor that the City does not currently have an actual facsimile in place, pursuant NYS Vehicle and Traffic Law 238.1, which could leave the City vulnerable.

On November 21, 2005 the City Auditor contacted Corporation Counsel again to follow up on the above issues. As of today's date, no response has been received. In communicating with PVB, the City Auditor was told that there was no approved format for the new tickets and affidavits nor a comment on a lack of a facsimile or correction thereof received from Corporation Counsel by PVB either. In lieu of any legal direction from Corporation Counsel, the PVB is simply ordering new paper stock and hand held devices.

On November 29, 2005 the Department of Audit received a copy of the transfer of funds request for the purchase of new ticket stock that would provide for the affidavit from the enforcement officer. At the November 30, 2005 Common Council study session, the request to purchase the new hand held devices that would allow for the use of the new paper stock was discussed. The Common Council is scheduled to vote on this legislation on December 5, 2005. These are the first corrective steps for issues that were raised in the Green & Seifter opinion letter dated April 2004.

While this is a small step in the right direction, further interaction between those involved is desperately needed to move this transition forward. Accordingly, the City Auditor recommends that the City designate the PVB a top priority for a SyraStat team analysis. This should be used to analyze some of the issues revolving around the lack of accountability, avoidance of ownership and partial implementation of the new system. The analysis should provide a realistic time frame for the City to identify the problems and to apply the needed corrective action.

The Audit Department believes the Parking Violations Bureau was the appropriate vehicle to be used to correct well known inequities in parking enforcement apparent under the previous system. The potential to provide quality of life and parking management enhancements were additional justifications for the City to make this change. Ultimately, the desired outcome of improving ticket enforcement would be creating a culture of compliance for parking regulations in the City of Syracuse. The preferred recognition would be that the City has a fair and open process for appealing tickets and is consistently enforcing warranted fines and penalties in relation to parking violations. This is a worthy goal that can still be achieved, albeit in a delayed format. If given the necessary support, the Parking Violations Bureau will be able to meet its intended goals.

Findings & Recommendations

Finding 1: Improvements to Compliance with Facsimile Requirement

The NYS Vehicle and Traffic Law 238.1 and Syracuse General Ordinance 1-2003 15-32 E (a) states that “The original or facsimile thereof shall be filed and retained by the bureau and shall be deemed a record kept in the ordinary course of business...” Currently the parking checkers upload the data from their hand held parking ticket devices ultimately to the PVB system. PVB then prints out a Parking Citation “hard copy” which details information related to the violation in question, in a memoranda format. When the Auditor questioned this practice, the PVB Hearing Examiner stated that the documentation on file for these tickets was a “reasonable facsimile” in his opinion. The NYS law states the original or facsimile must be filed and retained. The exact definition of “facsimile” in Black’s Law Dictionary is: “an exact copy” and “fax.” The City is not keeping an exact copy or fax on file and it is important to note that different attorneys may interpret the obligations of law in different ways and this subjectivity should be minimized by the City whenever possible.

Recommendation 1: It is the recommendation of the City Auditor that the Parking Violations Bureau keep an “exact copy” of any ticket issued going forward to strengthen the City’s compliance to VAT 238.1. This will provide further protection for the Parking Violation Bureau from possible contestations of the tickets.

Finding 2: Lack of Leadership and Support for Implementation

In July of 2002 a memorandum advocating the creation of the PVB was issued. In 2003 the PVB was created by City of Syracuse legislation. In April of 2004 outside legal opinion offered further guidance and correction on legal technicalities. As of November of 2005 numerous issues remained unresolved. This time line indicates a lack direction and coordination.

Recommendation 2: The successful conversion to a fully functioning Parking Violations Bureau requires the cooperation of personnel from multiple departments including, but not limited to Parking Violations, Finance, Law, Collections Division of the Law Department and the Administration. It is also the opinion of the City Auditor that a conversion of this magnitude requires a Project Manager with the authority to coordinate initiatives between the numerous required departments. This would have prevented the delayed implementation.

The Department of Audit met with numerous personnel from all the departments involved and reviewed memoranda, emails and other communication relative to the conversion. In conversations with staff it was apparent that no one was fully aware of where the project was in the process and very few were clear as to the answers needed to implement the PVB as it was intended by Ordinance. It appeared that no individual had the full authority to effectuate the changes required for this transition. Our conclusion was that we could not evidence any ownership in this project by the departments involved, with the exception of PVB, which does not have the legal expertise to answer many of the open issues.

Finding 3: PVB Not Issuing Required Number of Supplemental Notice of Violations In Order To Seek Default Judgments

It was found that the PVB is not issuing the required number of supplemental notices of violations pursuant to 9 NYCRR 6180; consequently, default judgments are not being filed. Furthermore, using VAT 235.2.a(2) and Syracuse General Ordinance 1-2003, it was found that the notice currently sent on day eight of the process does not qualify as a supplemental notice. The day eight letter is not triggered by the failure of the violator to respond to a previous notice, it does not give the violator twenty days to respond, and it does not warn the violator of the possibility of a registration suspension or a default judgment. This letter serves more as a warning of the upcoming plea due date to avoid situations where people claim they were unaware of the original notice of violation.

Recommendation 3: The Parking Violations Bureau must be in compliance with 9 NYCRR 6180 in order to seek a default judgment.

In the case where a violator has one Notice of Violation within a twelve month period, the PVB must send said violator four supplemental Notices of Violations and a Notice of Pending Default. If the Parking Violations Bureau wishes to keep its first supplemental notice as is, then it must add two additional supplemental notices in its processes. Alternatively, the PVB may adjust its first supplemental notice to meet the requirements set forth by VAT 235.2.a(2) and add only one supplemental notice of violation to its processes.

Finding 4: PVB Not Obtaining Necessary Affidavits In Order To Seek Default Judgments

The Department found that the PVB is not obtaining the required affidavits pursuant to CPLR 3215; consequently, default judgments are not being filed.

Recommendation 4: In order to file default judgments, the PVB must comply with CPLR 3215. The PVB must obtain an affidavit from the enforcement officer attesting to the manner in which he served the violator and the basis of the violation, an affidavit from PVB personnel stating that four supplemental Notices and one Notice of Pending Default were mailed via first class mail to the violator, and finally, a petition outlining all the costs incurred in relation to the account must be prepared.

At a meeting between Corporation Counsel and the Audit Department on October 24, 2005, Corporation Counsel indicated that they had not signed off on the new form for the tickets. They also had not reviewed the legality of the digitized signatures nor had they reviewed the revised language on the new tickets which is needed to bring the City into compliance. Subsequently on November 21, 2005, the Auditor followed up with Corporation Counsel to inquire on the resolution to the open issues cited above. No response was given.

On November 29, 2005 the Department of Audit received a copy of the transfer of funds request for the purchase of new ticket stock that would provide for the affidavit from the enforcement officer. The Common Council is scheduled to vote on the purchase of hand held devices that would conform to the new ticket stock on December 5, 2005.

The City Auditor strongly recommends that the purchase of the new ticket stock be immediate and that the Common Council approve the purchase of the hand held devices.

Finding 5: Improvements for Compliance with City of Syracuse Ordinance

It was found that the current tickets do not provide a line for the person's name or a non guilty option in its mail in form on the back of the tickets as required by Syracuse General Ordinance 1-2003 15-34(C). It was the opinion of a PVB Hearing Examiner that these omissions did not provide grounds to dismiss the tickets.

Recommendation 5: The City Auditor recommends adding a line for the violator's printed name and an option for non guilty pleas in the ticket's mail in forms as required by Syracuse General Ordinance 1-2003 15-34.C. By having the non guilty mail in form, the PVB is also more aligned with the original intention to make the process more user-friendly.

Finding 6: Syracuse General Ordinance 1-2003 Conflicts with New York State Law

Pursuant to Section 236.2.b of the New York State Vehicle and Traffic Law "The commissioner may appoint such number of deputy directors as *he* shall deem fit." *Emphasis added.*

Section 15-32.C(2)(B) of Syracuse General Ordinance 1-2003 states "The Commissioner of Finance may appoint such number of Deputy Directors as the Mayor may deem necessary." *Emphasis added.*

As seen in the above passages, the local ordinance contradicts the New York State Vehicle and Traffic Law.

Recommendation 6: The Syracuse Common Council should amend the legislation to remove "as the mayor shall deem fit" from the Ordinance as state law clearly vests the power with a Commissioner. Obviously, the Mayor would, through administrative roles, have a role in the number of staffing as it pertains to budgetary restraints yet this language limits State law and City law may not do so.

Additional Recommendations:

In keeping with Best Practices Recommendations, the following two suggestions are made as part of the audit conducted on the City of Syracuse Parking Violations Bureau. These suggestions do not imply that the Department of Audit had findings that required corrections, but are rather in accordance with the Parking Violations Bureau's stated desire to take actions necessary to improve the operations currently in place.

Best Practices Recommendation #1: The City Auditor supports the notion of a comprehensive parking strategy for the City. This plan should promote commerce by using the City's parking resources in the most effective method. Some cities charge lower fees for outer rim parking and higher fees for city center parking. Others

provide for shorter parking time to insure parking availability in high demand areas or offer free parking during peak times. The City may wish to implement a city-wide scheme that would maximize resources.

Best Practices Recommendation #2: The City Auditor suggests a cost analysis comparison be conducted for the collection methods available for use by the Parking Violations Bureau. Currently the PVB uses a collections agency for all its collection purposes. Following full implementation of the PVB system, the Department of Audit believes an analysis of collection methods between outsourcing collections and default judgments versus providing that service in house, will provide the data required to determine the best course of action.

Subsequent Event:

1) Prior to the issuance of the final audit report, the Audit Department received a copy of a memorandum addressed to the Director of PVB from an Assistant Corporation Counsel dated December 2, 2005. This memo addressed the use of digitized signatures and the creation of facsimile of an original ticket. It is the opinion of the Corporation Counsel that the technology currently being sought by the PVB will “satisfy the requirements of Section 238.1 of the Vehicle and Traffic Law so as to maximize the potential of the Parking Violation Bureau.”

2) Prior to the issuance of the final audit report, on December 2, 2005, the Audit Department received an email from the Director of PVB. Attached to this email was an updated draft version of the ticket stock to be ordered. The revised ticket incorporates the City Auditor’s recommendation of having a mail in form for a non guilty plea. The Director also noted that this draft ticket will be forwarded to the City’s Law Department for approval.

Philip J. LaTessa
City Auditor
City of Syracuse

December 2, 2005

Subsequent Event

The attached was received by the Audit Department from the Corporation Counsel's Office at 4:55 pm on December 2, 2005.

This mirrors the Subsequent Event #1 in the final audit report. Since this opinion was received after the draft report was issued, the City Auditor felt this response fell into the category of a subsequent event rather than a revision to the draft report.

Philip J. LaTessa
City Auditor
City of Syracuse

December 2, 2005

OFFICE OF THE CORPORATION COUNSEL

City of Syracuse

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(315) 448-8400

Terri Bright
Corporation Counsel

MEMORANDUM

TO: Philip J. LaTessa
City Auditor

FROM: John C. Black, Jr. *JCB*
Assistant Corporation Counsel

DATE: December 2, 2005

RE: Revision to Draft Audit of Parking Violation Bureau

In accord with our conversation this afternoon, I propose inserting the following paragraph in the audit to replace the x'd out paragraph on the bottom of page 7 and top of page 8.

On December 2, 2005 the Corporation Counsel rendered an opinion approving the new digitized parking ticket proposed for the Parking Violation Bureau. The Corporation Counsel found that the ability of the new technology to issue a parking ticket with a digitized signature, in accord with Article 3 of the Technology Law, and to recreate a facsimile of the original ticket will enable the City to develop a parking ticket to fully satisfy the requirements of § 238.1 of the Vehicle and Traffic Law so as to maximize the potential of the Parking Violation Bureau.

cc: Terri Bright

DKA

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**City Of Syracuse
Department of Audit
Parking Violations Audit**

Variance Schedules: Parking Violations Bureau

Revenues:

Fiscal Year	01.0.2750 / Parking Ticket Receipts				01.0.1580 / Restitution Charge				01.0.2610 / Fines & Penalties				01.0.2751 / Vehicle Booting Receipts				Total			
	Actual	Budget	Variance	%	Actual	Budget	Variance	%	Actual	Budget	Variance	%	Actual	Budget	Variance	%	Actual	Budget	Variance	%
FY 04/05	1,579,966	2,460,000	(880,034)	-36%	499,121	997,500	(498,379)	-50%	303,411	260,000	43,411	17%	-	-	-	0%	2,382,499	3,717,500	(1,335,001)	-56%
FY 03/04	1,398,351	2,500,000	(1,101,649)	-44%	294,068	210,000	84,068	40%	348,433	230,000	118,433	51%	-	-	-	0%	2,040,851	2,940,000	(899,149)	-44%
FY 02/03	2,254,545	1,500,000	754,545	50%	271,153	165,000	106,153	64%	266,209	180,000	86,209	48%	-	30,000	(30,000)	-100%	2,791,907	1,875,000	916,907	49%
FY 01/02	1,428,687	1,800,000	(371,313)	-21%	159,241	190,000	(30,759)	-16%	226,621	130,000	96,621	74%	9,305	30,000	(20,695)	-69%	1,823,853	2,150,000	(326,147)	-15%
FY 00/01	1,569,255	1,800,000	(230,745)	-13%	180,141	210,000	(29,860)	-14%	213,192	120,000	93,192	78%	38,372	6,000	32,372	540%	2,000,960	2,136,000	(135,040)	-6%
Total	8,230,804	10,060,000	(1,829,196)	-18%	1,403,723	1,772,500	(368,777)	-21%	1,357,866	920,000	437,866	48%	47,677	66,000	(18,323)	-28%	11,040,070	12,818,500	(1,778,430)	-16%

Expenditures:

Fiscal Year	01.13310 / Parking Violations Bureau			
	Actual	Budget	Variance	%
FY 04/05	663,190	734,199	(71,009)	-10%
FY 03/04	674,472	734,945	(60,473)	-8%
FY 02/03	500,089	365,499	134,590	37%
FY 01/02	291,847	386,371	(94,524)	-24%
FY 00/01	314,693	382,175	(67,482)	-18%
Total	2,444,291	2,603,189	(158,898)	-6%

NOTE: Figures are reflected back to 2000 for comparison purposes. Budget figures represent the adopted budget.

NOTE: The spike in parking ticket receipts in FY 02/03 can be contributed to the amnesty program offered at that time.