

Mobile Communication Devices Performance Audit – Internal Controls, Policies and Procedures



Submitted to:

Mayor Ben Walsh

And

Hon. Members of the Syracuse Common Council

February 16, 2022

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City of Syracuse Auditor

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INTRODUCTION:

On May 20, 2021 the Office of the City Auditor sent a memorandum to the Mayor of Syracuse, Ben Walsh, Chief Administrative Officer, Frank Caliva and Director of Management & Budget, Tim Rudd (see **Appendix A**). The memorandum formally announced a Performance Audit into the City of Syracuse Mobile Communication Devices per the Syracuse City Charter Chapter 5, Section 5-501 #4. The time frame used for this performance audit is Fiscal Year 2015/2016 through Fiscal Year 2020/2021.

This Performance Audit of the City of Syracuse's policies, practices and procedures related to the use of mobile communication equipment and services; which included but was not limited to, cellular phones, wireless internet air cards, and global positioning system (GPS) tracking devices. This review included an extensive analysis of all of the mobile equipment and service fees charged to the City of Syracuse, and posted against the City's Operating Funds.

With such a significant amount of financial resources being exhausted on mobile communication device expenses, closer scrutiny over this expenditure should be seen in a positive light and be considered good management practice. In total, during Fiscal Year 2020/21 the City had assigned an average of **897 mobile communication devices**, used for the expressed purpose of providing timely communications. The justification for the heavy reliance on mobile communication devices is portrayed as key to keeping the City operations running smoothly on behalf of City residents and taxpayers.

SCOPE:

The Audit is performance in nature and was conducted to provide an independent assessment of Internal Controls, Policies and Procedures for the following:

- Mobile Communication Devices Policy
- Verification that all employees are aware of the Mobile Communication Devices Policy
- Verification that all mobile communication device users have signed the Policy
- Verification that there is documentation of signed Policy correspondences appropriately kept
- Verification that mobile communication devices are issued based on a valid justification and that these devices are only issued to employees who cannot perform their job duties without them
- Determine and analyze overall processes and procedural guidelines and cost to the taxpayer for this Program

METHODOLOGY:

To complete this Audit, the Office of the City Auditor corresponded with a number of individuals from the City of Syracuse Departments, and with Verizon Wireless representatives to get a comprehensive understanding of the City's Mobile Communication Device Internal Controls, Policies, and Procedures.

Six (6) fiscal years of data were analyzed and interpreted for four (4) different accounts. The four (4) accounts that the City has with Verizon Wireless include the following:

- 1.) City's main mobile device account
- 2.) Police Department's main mobile device account
- 3.) MIFI account for the Police Department
- 4.) MIFI account for the Fire Department.

(MIFI is a small portable router that acts as a mobile hotspot for cellphones, computers, tablets, etc.)

Questionnaires were sent to Departments that have mobile devices issued to employees in order to establish how the Mobile Communication Device Program currently functions, and to establish whether the current practices in place have the proper system of Internal Controls. The questionnaires were completed by each Department Head and returned to the Office of the City Auditor. The responses to these questionnaires demonstrate the total and complete lack of oversight and internal controls associated with this program. (See Appendix B 1-14)

BACKGROUND INFORMATION

In April of 2009 a performance audit of the City of Syracuse's policies, practices and procedures regarding Mobile Communication Devices was done by the Office of the City Auditor. Review of this audit prompted the Office of the City Auditor to review expenses related to Mobile Communication Devices. The data that was reviewed revealed that there was a significant increase in cost paid to Verizon Wireless. This ultimately led the City Auditor, at that time, to open up a formal review of the City of Syracuse's policies, practices and procedures related to all mobile communication devices.

When our Office of the City Auditor began this performance audit in May of 2021, the City was in a financial crisis that developed as a result of COVID-19 and thus created obvious reasons to review the current mobile communication device costs for financially dependent levels of government, such as the City of Syracuse and its structural deficit budgeting.

These difficult economic times have fostered an atmosphere where much closer scrutiny over dollars spent is essential. It would be foolish to suggest that what the City spends annually on mobile expenses would be the tipping point for balancing the City's budget. However, at the same time, it would be financially imprudent to down play total annual mobile communication devices expenditures, when combined with several other highly visible areas of expense.

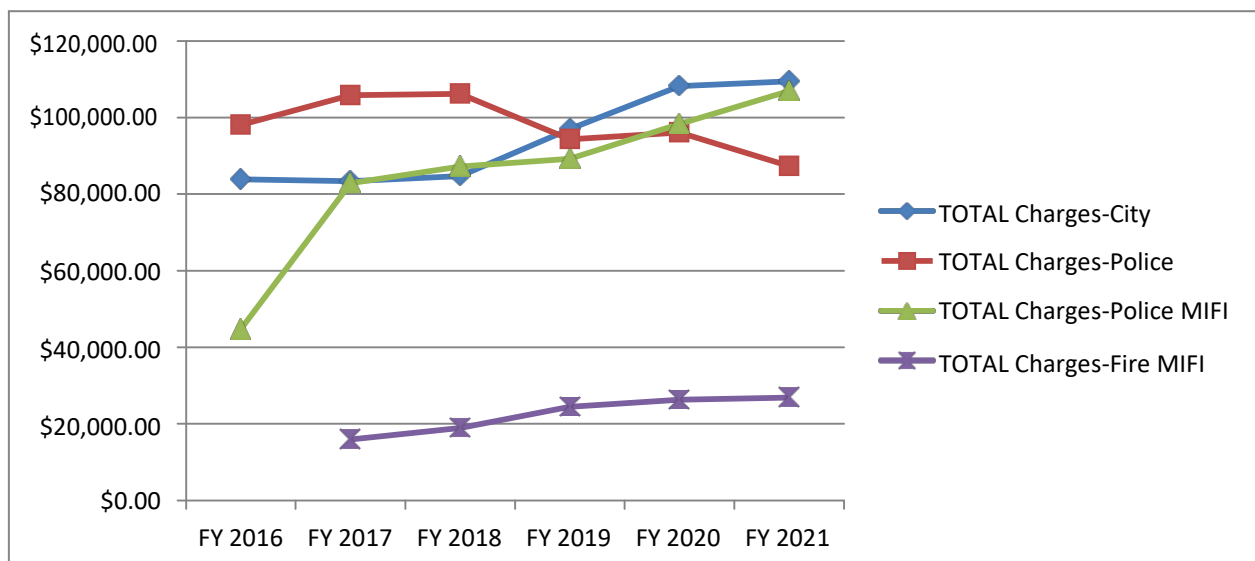
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During this audit The Office of the City Auditor learned that there is an overwhelming lack of internal controls in regards to the City's Mobile Communication Devices Program. Due to this lack of internal controls and oversight, the following was revealed:

- 1.) Total charges went from \$226,671 in Fiscal Year 2015/2016 to \$330,609 in Fiscal Year 2020/2021.

TOTAL CHARGES

	TOTAL Charges-City	TOTAL Charges-Police	TOTAL Charges-Police MIFI	TOTAL Charges-Fire MIFI	TOTAL Combined Charges
FY 2016	\$83,838.02	\$98,100.34	\$44,732.80		\$226,671.16
FY 2017	\$83,405.24	\$105,812.07	\$82,880.30	\$15,968.58	\$288,066.19
FY 2018	\$84,736.18	\$106,182.14	\$87,209.39	\$18,928.10	\$297,055.81
FY 2019	\$97,000.59	\$94,346.30	\$89,219.18	\$24,475.13	\$305,041.20
FY 2020	\$108,216.95	\$96,093.93	\$98,322.38	\$26,320.24	\$328,953.50
FY 2021	\$109,429.31	\$87,312.06	\$106,966.43	\$26,901.51	\$330,609.31
					\$1,776,397.17



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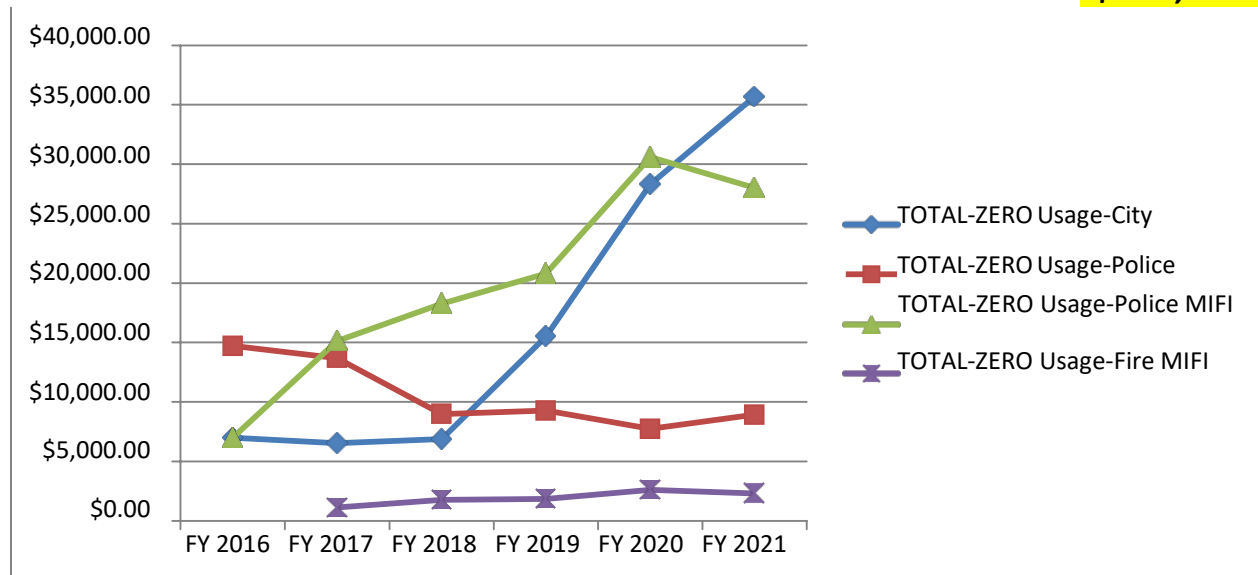
2.) A review of the City's documentation revealed that mobile charges with zero usage, excess unauthorized data usage, and unauthorized equipment fees was calculated to be **\$326,613** (\$292,647 in no activity/zero usage fees + \$33,966 in additional charges) for the period audited (Fiscal Year 2015/2016 through Fiscal Year 2020/2021). The waste of taxpayer dollars is substantially higher as this calculation does not include the mobile devices that have been issued to employees who have no justification or need to have a mobile device.

- Total charges with no activity (zero usage) increased by **161%**; charges went from **\$28,682** in Fiscal Year **2015/2016** to **\$74,921** in Fiscal Year **2020/2021**.

CHARGES WITH NO ACTIVITY-ZERO USAGE

	TOTAL-ZERO Usage-City	TOTAL-ZERO Usage-Police	TOTAL-ZERO Usage-Police MIFI	TOTAL-ZERO Usage-Fire MIFI	TOTAL Combined No
FY 2016	\$6,990.75	\$14,710.63	\$6,980.84		\$28,682.22
FY 2017	\$6,529.14	\$13,698.14	\$15,129.33	\$1,112.28	\$36,468.89
FY 2018	\$6,873.83	\$8,982.40	\$18,272.57	\$1,768.51	\$35,897.31
FY 2019	\$15,508.55	\$9,270.98	\$20,807.01	\$1,858.51	\$47,445.05
FY 2020	\$28,305.41	\$7,734.42	\$30,592.60	\$2,600.65	\$69,233.08
FY 2021	\$35,671.71	\$8,923.38	\$28,005.35	\$2,320.26	\$74,920.70

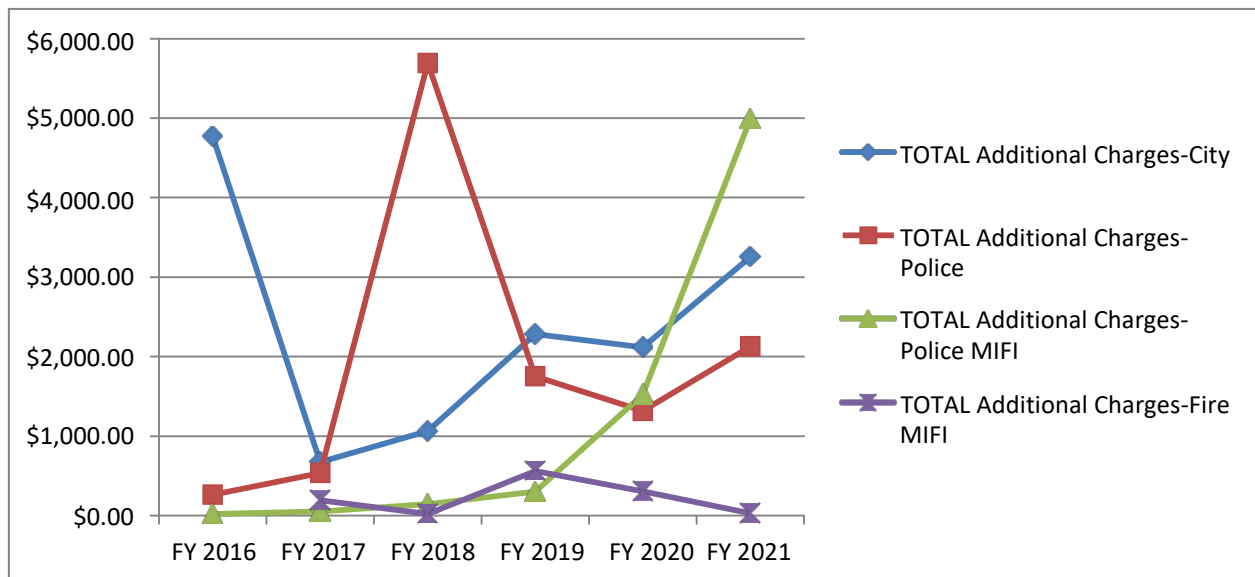
\$292,647.25



- Total excess unauthorized data and equipment fees increased by **106%**; fees went from **\$5,049** in Fiscal Year **2015/2016** to **\$10,395** in Fiscal Year **2020/2021**.

ADDITIONAL CHARGES (usage/equipment)

	TOTAL Additional Charges- City	TOTAL Additional Charges- Police	TOTAL Additional Charges- Police MIFI	TOTAL Additional Charges- Fire MIFI	TOTAL Combined Additional Charges
FY 2016	\$4,768.67	\$259.98	\$20.14		\$5,048.79
FY 2017	\$672.92	\$534.56	\$50.96	\$192.05	\$1,450.49
FY 2018	\$1,061.24	\$5,691.84	\$146.26	\$20.48	\$6,919.82
FY 2019	\$2,281.33	\$1,749.86	\$300.22	\$559.92	\$4,891.33
FY 2020	\$2,117.61	\$1,314.40	\$1,521.54	\$306.65	\$5,260.20
FY 2021	\$3,252.86	\$2,126.57	\$4,989.06	\$26.59	\$10,395.08
					\$33,965.71

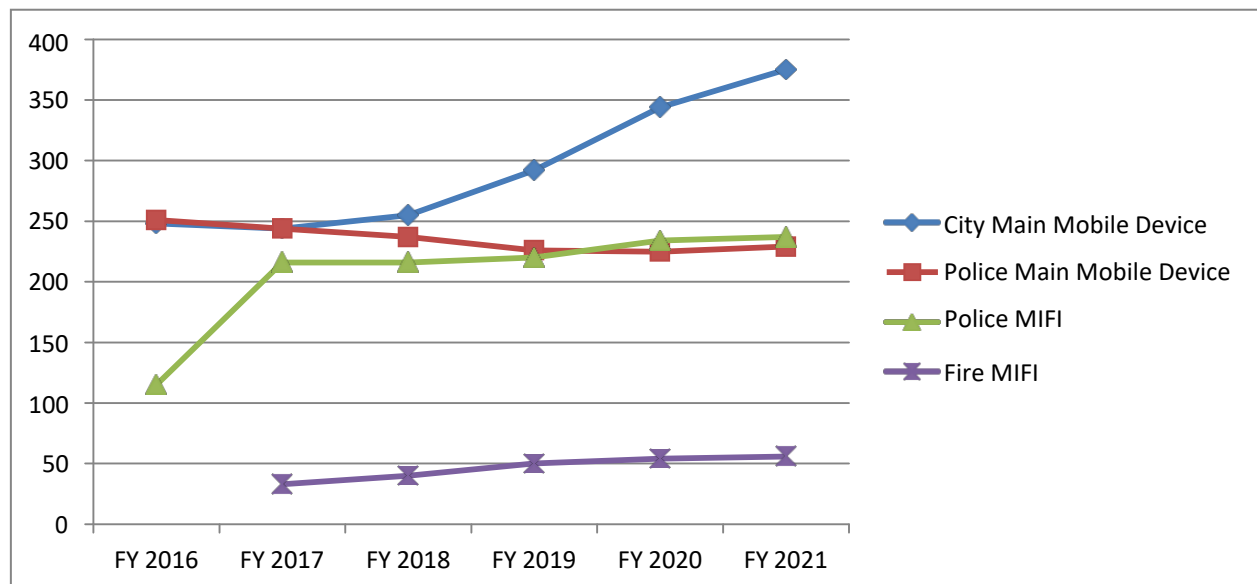


3.) Overall, the number of mobile devices issued increased by 46% over the 6-year period.

- Total average number of mobile devices issued went from **614** in **2015/2016** to **897** in **2020/2021**.

Average # Lines Billed--- TOTAL

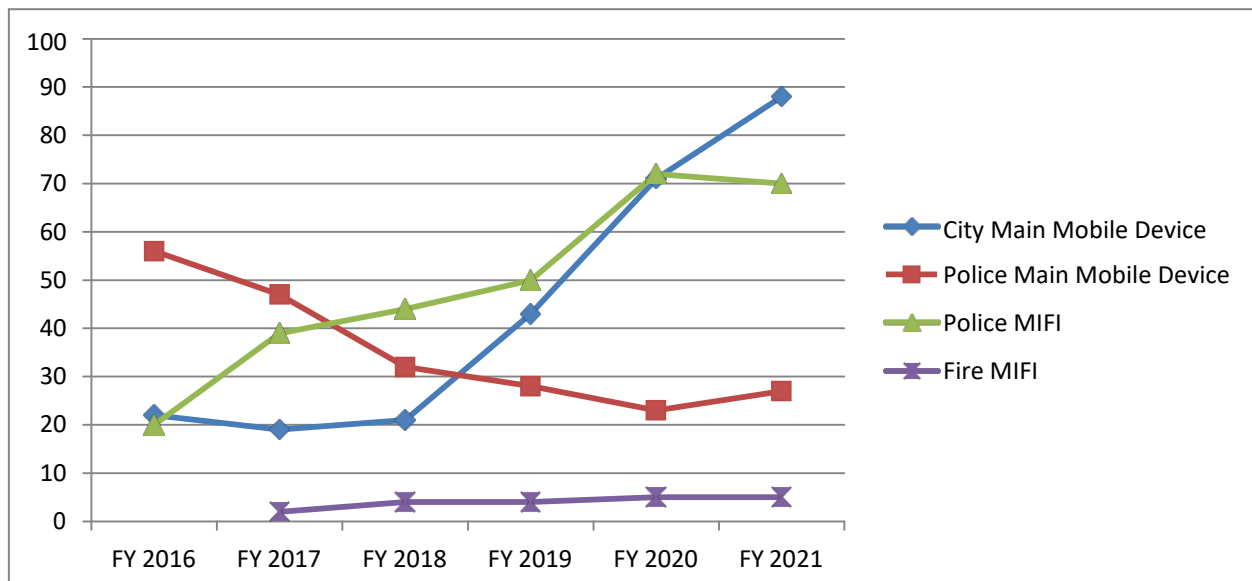
	City Main Mobile Device	Police Main Mobile Device	Police MIFI	Fire MIFI	Combined TOTALS
FY 2016	248	251	115		614
FY 2017	244	244	216	33	737
FY 2018	255	237	216	40	748
FY 2019	292	226	220	50	788
FY 2020	344	225	234	54	857
FY 2021	375	229	237	56	897



- Total average number of mobile devices issued with **NO USAGE** went from **98** in **2015/2016** to **190** in **2020/2021**; this was a **94%** increase over the 6 year period.

Average # Lines Billed-NO USAGE

	City Main Mobile Device	Police Main Mobile Device	Police MIFI	Fire MIFI	Combined TOTALS
FY 2016	22	56	20		98
FY 2017	19	47	39	2	107
FY 2018	21	32	44	4	101
FY 2019	43	28	50	4	125
FY 2020	71	23	72	5	171
FY 2021	88	27	70	5	190



- 4.) Since this audit was preliminarily brought to the attention of the Administration in April of 2021, 137 mobile devices have been deactivated. (see Appendix C) **NOTE: The 137 lines reflect ONLY lines disconnected on the City of Syracuse main mobile phone account.**

FINDINGS & RECOMMENDATIONS

Finding #1: The City has NO established criteria for the issuance of Mobile Communication Devices.

Currently there is **NO** up to date comprehensive policy that outlines criteria and justification for the issuance of Mobile Communication Devices. Devices are very often issued to employees who have no justified need for a mobile device. Department Heads do not have any guidelines in place that outline under what justified circumstances the need for an employee to be issued a mobile device, and very often devices are issued in a very arbitrary manner. This became very evident when reviewing responses to Departmental questionnaires that were sent to Department Heads to fill out (**see Appendix B 1-14**).

In this audit we found that there were numerous employees who can perform all of their duties during business hours, by email and/or with remote access who have been unnecessarily issued mobile devices.

This Audit showed that the lack of procedural guidelines has resulted in a substantial and unnecessary cost to the tax payer. This Audit further revealed that due to the lack of a definitive and clear Policy that outlines criteria for the need of a mobile device, employees were needlessly issued these devices.

Recommendation #1: The Office of the City Auditor recommends that the Administration immediately establish and implement a comprehensive Policy that outlines clear criteria for the issuance of mobile communication devices. The recommendation for this policy is that it outlines specific job titles that have the need for a mobile device. Our recommendation is that only employees who cannot perform their full responsibilities in the office, through email, or remotely, be issued a device.

The criteria should be applied moving forward and employees who have been issued a mobile device but do not meet the guidelines of the policy implemented should turn in their phones and have them disconnected.

Administration's Response

There is no written policy defining guidelines for the issuance of Mobile Devices. Requests are initiated, and justified, through the IT HelpDesk system. These requests are routed to the appropriate member of the Mayor's Senior Staff for approval. The Administration agrees that approvals should be policy based and is committed to developing a written framework for issuing mobile devices.

Finding # 2: The City has no Procedural Manual used to manage Mobile Devices, or a written policy that employees are required to sign when assigned a mobile device.

The City has neither a procedural manual, nor a written policy for the management of mobile communications equipment or mobile communications usage. Departments were asked to provide a copy of a current Mobile Communications Device Policy along with copies of all copies signed by employees in the Departments. The responses for this request had many inconsistencies across the Departments (**see Appendix B 1-14**). The Police Department provided a copy of a Mobile Device Policy that was last updated in February of 2014 (**see Appendix D**). The Water and Fire Departments provided a copy of a Mobile Communications Device Policy dated 1/22/2013 (**see Appendix E**). Signed copies of this Policy were provided from both of these Departments, however, there were employees in the Departments who had not signed the Policy, and the Policy's that were signed were all signed **AFTER** the commencement

of this Audit. **There were NO other Departments that provided documentation of signed policies.**

Most Departments indicated that when a mobile device is issued to employees, signatures acknowledging acceptance of the Policy is handled by the Information Technologies Department. However, documentation of the Policy signed by employees was requested from IT, **but the Office of the City Auditor never received this information, suggesting that NONE exists within the IT Department or anywhere within the City Administration.**

The absence of Internal Controls puts the City at risk as it does not provide a safeguard for holding the employees responsible for abuse of their mobile device. Employees assigned a mobile device should sign a Mobile Device Policy, and the Policy should have clear guidelines and procedures outlined, along with safeguards that will hold the employee accountable for and responsible for all excess charges incurred as a result of the policies and procedures not being followed.

The importance of having this Internal Control in place would also provide a very important safeguard at the Departmental and Administration level. Having employees sign a Mobile Device Policy when issued a phone ensures that mobile devices being assigned and paid for are being assigned to actual employees. Absent this signed acknowledgement, there are no controls in place that ensure that a mobile device requested for a certain employee is **ACTUALLY** given to that employee. Without the **ACTUAL EMPLOYEE** signing this policy, there is nothing in place to prevent the mobile device from being assigned to a different employee, or even a friend or family member who is not an employee of the City.

Recommendation #2: The City Administration should immediately implement a clear Mobile Communication Device Policy that all employees are required to sign before they are assigned a mobile device. This Policy should include safeguards to hold employees accountable for excess usage fees, equipment fees or for any misuse of the City cellular policy.

The City Auditor recommends that a process is put into place that centralizes the implementation and management of the Mobile Communication Device Program. The streamlining of this process will provide a more efficient process and will ensure that all employees issued Mobile Devices are aware of the new Policy and have acknowledged this by signing the Policy. All employees who currently have a mobile device, and meet the established criteria for keeping this device should sign the Mobile Communication Device Policy.

Administration's Response

The Administration agrees that a usage policy, acknowledged by each employee with a City owned device, is necessary and will be developed and implemented alongside the device issuance policy.

Finding #3: All City Departments do not maintain a current listing of employees who have been issued a mobile device.

This Audit identified that there was a lack of internal controls when Departments were asked to provide details about all mobile devices assigned to their Departments. Verizon Wireless has mobile numbers separated by Department, and when Departments were asked to provide names assigned to these numbers, most Departments had to reach out to the Information Technologies Department to assist them with providing this information, which was obtained by reviewing the listing on the invoice.

In one case, Verizon has erroneously assigned a mobile number to the wrong Department. This employee is listed as a Department of Finance employee, but is actually a Corporation Counsel Department employee. In this case, the Commissioner of Finance never indicated that this is not a Department of Finance employee, and listed a justification noting that this employee was "on call" (see **Appendix F**).

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Recommendation #3: The Office of the City Auditor recommends that all Departments maintain an accurate up to date listing of all mobile devices assigned to their Departments. These lists should be shared and verified with a designated employee who is responsible for activation, disconnection, suspension and policy processes associated with mobile device controls.

Administration's Response

The Administration agrees that an up to date list of all device assignments is required. This list, and its updates, is the responsibility of the IT Department. For both security and financial reasons, all revisions to device assignments must be initiated and accomplished through IT. Any departmental lists should be a reflection of centralized MDM controls.

Finding #4: The City has an insufficient document trail for all mobile communication requests and processes.

The City does not have adequate Internal Control procedures in place to manage the Mobile Communication Device Program effectively. There is not a clear procedural process followed city-wide regarding requests made for the issuance of mobile devices, disconnection of service and all other requests made regarding mobile devices.

Recommendation #4: The Office of the City Auditor recommends that new Internal Control procedures be implemented so that all requests are handled in the same manner City-wide. Currently, when a request is made related to mobile devices, these requests are made verbally or through email.

We recommend that the City use the Help Desk system to submit all requests related to mobile devices. Adding an option to Help Desk for Mobile Communication Device requests would help with internal controls as all requests and approvals would be documented. Using Help Desk would be an organized and efficient way to process requests. Requests would not be made verbally, which may be forgotten, or by email, which can sometimes be forgotten or delayed given the amount of emails that most receive on a daily basis. Using the Help Desk system would ensure that all requests, approvals, and the actual processing of these requests are documented which will increase efficiency and accountability.

Administration's Response

The City's policy, albeit unwritten, is that mobile device requests are initiated, and justified, through the IT HelpDesk system. These requests are routed to the appropriate member of the Mayor's Senior Staff for approval. This procedure should ensure that a documented approval trail is established. The Administration agrees that greater control over approvals is needed and that issuance should be policy based. The Administration is committed to developing a written framework for issuing mobile devices and establishing centralized control over requests and assignments.

Finding #5: There is a lack of Internal Controls as NO City Staff is reviewing the invoices for excess charges, discrepancies, equipment fees, or for lines that have no usage.

The lack of Internal Controls for the payment and management of Verizon charges was very evident during this Audit.

The Departmental Questionnaire that was completed and returned from the Commissioner of Finance indicated that although there is an Accounts Payable Supervisor who approves payments in the PeopleSoft system, these invoices are being paid without being reviewed (see **Appendix B-3**).

During the audit of processes and procedures we became aware that the City has been paying for mobile

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lines that have had no usage. These lines were either assigned to former employees, employees who were assigned mobile devices and chose to just use their personal mobile devices, seasonal phone lines that should have suspended service, and multiple MIFI devices that were not being used.

This **lack of Internal Controls** resulted in the following:

- 1.) The average number of lines with **NO** usage went from **98** in Fiscal Year **2015/2016** to **190** in Fiscal Year **2020/2021**. This was an average increase of **94%**.
- 2.) Total charges for **NO** usage lines increased from just over **\$28,600** in Fiscal Year **2015/2016** to just over **\$74,900** in Fiscal Year **2020/2021**. This was an average increase of **162%**.
- 3.) Total charges for unused lines during the Six Year audit period amounted to just over **\$292,600**.
- 4.) Average excess data usage, equipment fees, and other additional charges were calculated to increase from **\$5,048** in Fiscal Year **2015/2016** to **\$10,395** in Fiscal Year **2020/2021**. This was an average increase of **106%**.
- 5.) Total additional charges during the Six Year Audit amounted to **\$33,966**.

The lack of Internal Controls we identified resulted in one example that stood out the most to us. In one instance, one single employee had additional overage charges of **\$3,008** over a 12 month period (see **Appendix G**). These charges were not caught and it is very likely they would have continued if they were not brought to light as a result of this audit.

Verizon Wireless invoices include a summary page; usage amounts and additional charges are very easily identifiable (see **Appendix H**). Having processes and procedures in place that include having invoices reviewed by Accounts Payable would have resulted in the City saving an estimated \$325,000 from Fiscal Year 2015/2016 to 2020/2021.

Recommendation #5: The Office of the City Auditor recommends that Internal Controls be established ensuring that invoices are reviewed before they are approved for payment. The Administration led by the Chief Administrative Officer with the Department of Finance has centralized operations over the past two years, and with this centralization, the Supervisor of Accounts Payable position was created.

We recommend that since the Accounts Payable Supervisor is the final check before an invoice is authorized for payment through the PeopleSoft Accounts Payable system, that starting immediately; all invoices are reviewed before approval for payment is made. Any overages, additional equipment fees, or lines being charged with no usage should be identified and appropriate action should be taken immediately to remedy the issue.

Administration's Response

The Administration agrees that invoices for wireless services must be reviewed prior to payment and that this review was not taking place. Transfer of responsibility to the Budget Department along with the engagement of WBG ensures that invoices are now reviewed for financial and operational discrepancies before being approved. In addition, by employing WBG's analytic tools, usage patterns and anomalies can be identified and corrected quickly.

Auditor's Response

The Office of the City Auditor sees the engagement of Wireless Business Group as an unnecessary expense as the reviewing for financial and operational discrepancies, usage patterns and anomalies is not a cumbersome task. (See Appendix H) The responsibility and FINAL approval for all invoices is required by the Accounts Payable Supervisor. ALL invoices are routed to Accounts Payable and should be reviewed before approval for payment is given. If the Administration does decide to keep using the Wireless Business Group to review invoices, this should not replace the Department of Finance Accounts Payable Department from reviewing invoices before they are paid. Although it is always a hope that services that are provided are accurate and thorough, unfortunately this is not always the case.

Finding #6: Commissioners/Department Heads are not suspending billing on mobile devices when this option is warranted.

During the audit of processes and procedures the Office of the City Auditor became aware that while the option of suspending billing for mobile devices is available, the City is not utilizing this option. There are many different scenarios that could occur where suspending billing on a mobile device line for a period of time would be the best option. Some of these reasons include; seasonal lines (i.e. skating rink, pools), employee leave, job title replacement, etc. In reviewing the answers to our Departmental Questionnaires the office of the City Auditor found that Commissioners/ Department Heads are either unaware or simply just not taking advantage of this option.

Recommendation #6: The Office of the City Auditor recommends that this option is made clear to all Commissioners and Department Heads. It makes sense that a department would want to keep the same number each season for a pool facility, a skating facility, or for a specific job title to consistently have the same mobile number even when there may be times when a position may not be filled immediately.

Administration's Response

The Administration agrees that stronger MDM is required. This includes line suspensions, optimization of data pools; plan assignments, etc. The City's carrier provides a number of tools to better manage wireless accounts and the Administration is committed to availing itself of as many as appropriate and practical.

Finding #7: The City of Syracuse has entered into an agreement with Wireless Business Group after learning this Performance Audit was being conducted.

NOTE: In late April 2021, the City Auditor had a conversation with the Budget & Management Director regarding Mobile Communication Devices Policy. During this conversation, the City Auditor told the Director that the Office of the City Auditor had identified one individual who had additional usage charges in excess of \$3,000 over a 12 month period. As a result of this discussion, we believe the Budget & Management Director had a discussion with the Chief Administrative Officer of the City and they then made the decision to engage the Wireless Business Group.

The City hired Wireless Business Group after questions were raised, by the Office of the City Auditor concerning Internal Controls related to this Audit.

Wireless Business Group was engaged as a Cellular Management Consultant to reduce time dedicated to managing the City's wireless services. The agreement with this Consulting Group was engaged for the City's Mobile Device account only; the services **DO NOT INCLUDE** the Police Mobile Device account,

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the Police MIFI account or the Fire Department MIFI account.

Since entering into the agreement with Wireless Business Group the City has paid a total of \$6,078 for five (5) months of service. This puts us on track to spend approximately \$14,500 per year, to this Consultant Company, in addition to paying for an Accounts Payable Supervisor.

This Consulting Company reviews the Verizon invoices, checks for lines with no usage and any other discrepancies, and takes appropriate action to remedy the problem. Wireless Business Group provides a summary for each month showing any changes made.

Wireless Business Group forecasts a dollar savings when a phone line is disconnected for the entire year, when in fact, the dollar savings should be **only a one time savings**. This does not solve the Internal Control problems that have been identified in Findings 1-4 of this Audit, and although it may help with identifying excess charges, it is the City Auditor's opinion that hiring this Consultant is a needless expense the taxpayer should not have to incur.

Recommendation # 7: The Office of the City Auditor recommends that when Internal Controls are put into place, and Policies and Procedures recommended in this Audit are followed, there is no need for third party to monitor the Verizon Wireless invoice.

Our recommendation is that a current employee be given the responsibility as the point person to manage the Policy and Procedure aspect of this Program. With the centralization of the Department of Finance, and the addition of an Accounts Payable Supervisor as well as other personnel additions to the Finance Department's budget, monitoring a Verizon Wireless invoice, once a month, for discrepancies, overages, and usage is a small task and should be done by a Finance Department employee.

Verizon Wireless invoices include a summary section that is approximately 9-14 pages long, and is very easy to review (**see Appendix H**). It is the recommendation of the Office of the City Auditor that Wireless Business Group is an expense that is unnecessary to have, and is not in the best interest of the taxpayer.

Administration's Response

WBG's services include, but extend beyond invoice monitoring. As previously noted, the wireless industry is difficult for an account holder the size of the City of Syracuse to navigate. Technology, plans, usage allowances, etc. change often and require time and expertise to follow. Invoice review, which would take a City employee a significant investment of time, happens in moments with WBG's proprietary tools. The Administration expects to pursue an expansion of the WBG engagement to include centralized device requests, issuance, provisioning and management of mobile devices to achieve the controls noted as required throughout this Audit

Auditor's Response

*The Office of the City Auditor maintains the position the Wireless Business Group is an unnecessary expense to the taxpayer. Expanding the Wireless Business Group engagement will result in **ADDITIONAL** expense to the taxpayers. The City is on track to spend over \$14,000 for the City's Mobile Device account **ONLY** with the services that Wireless Business Group is currently providing. The Office of the City Auditor recommends centralizing Mobile Communication Management.*

Finding #8: New contract pricing was not applied to all lines when the current contract went into effect.

During the time period of this audit a new contract was awarded. This contract went into effect on September 16, 2019. During our discussions with our Verizon Wireless representative it was discovered

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that when this contract renewed, the new contract pricing was not applied to all lines. The Office of the City Auditor concludes that because of the significant lack of internal controls, had this audit not been conducted, this error may not have been found. When we followed up with the Verizon Wireless Customer Service Representative to get an update on the status of this correction we were told that the correction had been made, although we were not given a date of when this correction was made. We were also told that as of October 22, 2021, that Verizon was ***“still awaiting credits for the lines that were not moved properly and left on the wrong plan for a period of months.”*** No other guidance as to when this correction would take place was offered other than that it takes a long period of time for these credits to be issued (see Appendix I).

Recommendation #8: The Office of the City Auditor recommends that Internal Controls be put into place that prevents this type of error and oversight from occurring in the future. It is recommended that all contracts be tracked and monitored, and that invoices are not paid blindly without confirming that the correct contract pricing is invoiced.

Administration’s Response

The Administration agrees that updated contract pricing was not applied in a timely fashion. Information regarding NYS contracting can be difficult to track and apply appropriately. Particularly for services that rollover on a regular basis. Further, the City has little expertise in the wireless industry and no standing with the service provider. This is why a knowledgeable advocate like WBG is a critical partner. WBG also identified the incorrect pricing and has been pursuing corrections on the City’s behalf. In addition, WBG continually monitors City usage patterns, NYS contracts and the major carriers’ non-state plans to ensure that our lines are assigned in an optimal manner.

Finding #9: Customer service was lacking and information for current data and archived data received from Verizon Wireless took an unreasonable amount of time.

The Office of the City Auditor was initially provided access to the Verizon on line portal to obtain information and billing for the City mobile device account. When looking through the information included in the online portal we found that past invoices were only available to review for only a twelve month period of time. Any billing prior to the twelve month time period was “archived” by Verizon. A request for archived billing was made on June 21, 2021. The CD’s containing most of the information requested was received on July 27, 2021. The CD provided contained thousands of pages and the billing was not in any order. The CD provided for the Police mobile devices was missing one full year. The missing information was not received by the Office of the City Auditor until November 2021.

As a significant customer of Verizon Wireless who has paid an average of \$300,000/year over the past six (6) years, we found that the response time and customer service received from Verizon was extremely slow and inadequate. In addition, the “customer service” individual assigned to the City account was less than customer oriented.

Recommendation #9: The Office of the City Auditor recommends that based on the substance and findings of our Performance Report, the City should consider looking into the services offered through other providers that have been awarded a contract under the Office of General Services Contract for Telecommunication Connectivity Services. Comparing the customer service and online service options available through other providers awarded under this contract might help to improve mobile device management for the City’s Mobile Communication Device Program.

Administration's Response

There is no doubt that the City often receives less than optimal customer service from the carrier. This is as much a commentary on the industry as it is on the company. The City has little expertise in the wireless industry and no standing with the service provider. This is why a knowledgeable advocate like WBG is a critical partner.

Auditor's Response

The City should explore options and customer service available through other carriers awarded the Contract for Telecommunication Connectivity Services. Without exploring what other carriers have to offer, there is no way to conclude that an alternative provider would not be able to provide similar services provided by Wireless Business Group at no cost. The lack of customer service from our Account Representative at Verizon should not automatically be a commentary on all other carriers. It is possible that there is a provider that will offer us the customer service we are looking for and will partner with the City of Syracuse to help manage our accounts in an efficient and effective way so that we will not have to add this unnecessary expense to the taxpayers.

APPENDIX LISTINGS

APPENDIX A- Memorandum from City Auditor Nader Maroun to the Mayor; Chief Administrative Officer, Frank Caliva; and Director of Management & Budget, Tim Rudd

APPENDIX B – Responses to Departmental Questionnaires

- 1) Information Technology**
- 2) Mayor’s Office**
- 3) Department of Finance**
- 4) Neighborhood and Business Development**
- 5) Innovations- API**
- 6) Code Enforcement**
- 7) Department of Public Works**
- 8) Engineering**
- 9) Fire**
- 10) Law**
- 11) Water**
- 12) Parks and Recreation**
- 13) Personnel**
- 14) Police**

APPENDIX C—List of Deactivated Phones (City’s main mobile phone account)

APPENDIX D—Police Department Mobile Device Policy Provided

APPENDIX E—Water/Fire Department Mobile Device Policy Provided

APPENDIX F—Department of Finance Employee Listing- NOT A FINANCE EMPLOYEE

APPENDIX G—Employee Additional Charges for 12 month period

APPENDIX H—Verizon Wireless Summary Billing

APPENDIX I--- Email from Verizon Wireless Representative

Appendix A:



OFFICE OF THE CITY AUDITOR

CITY OF SYRACUSE, CITY AUDITOR NADER P. MAROUN

Memo

Date: May 20, 2021

To: Mayor Ben Walsh

CC: Frank Caliva, Chief Administrative Officer
CC: Tim Rudd, Director of Management & Budget

From: Nader Maroun, City Auditor

RE: Mobile Communication Devices Audit

Our office has initiated an audit of the Mobile Communication Devices Program. The Audit will range from the periods of Fiscal Year 2016 to Fiscal Year 2021. As you are aware the Office of the City Auditor will conduct Performance Audits of a variety of City programs to ensure that those participating in one like the Mobile Communication Devices Program adhere to the current policy and procedures. To that end, we will initially review the following:

- Mobile Communication Devices Policy.
- Verification that employees are aware of the Mobile Communication Devices Policy.
- Verification that all mobile communication device users have signed the Policy.
- Verification that there is documentation of signed Policy correspondences appropriately kept.
- Verification that mobile communication devices are issued based on valid justification of established criteria for issuance.
- Confirm that all mobile communication devices are used appropriately.
- Determine and analyze overall processes and procedural guidelines and cost to the taxpayer for this Program.

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The scope of the review of the Mobile Communication Devices Program is subject to change as determined by the Office of the City Auditor during the period of examination.

If you have any questions about this particular audit, please feel free to call me at extension 8481 or you can email me at your convenience.

Thank you,
Nader Maroun

Appendix B (1):

**Department of Information Technology
Mobile Communications Device Audit**

	Question	Yes	No	Comments
	General Questions			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.	Yes		Information is on Power DMS Auditor's Note: NO DOCUMENTATION RECEIVED
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?		No	Plans for talk, text and data. No international plans
3	Who in your Department determines that an employee should be issued a Mobile Device?			Individual department supervisors or the Mayor's office requests the mobile device for an employee.
4	Who in the City Administration gives the final approval to issue a Mobile Device?			The Mayors Office, Deputy Mayor Sharon Owens, Frank Caliva or Corey Driscoll-Dunham
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy?		No	Power DMS electronic signatures are not all completed
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			The department is responsible for turning the equipment into the IT department. The IT department cancels the service.
7	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?	Yes		The Requestor
8	Who in your Department reviews and approves payment of Mobile Device billing?			The city Budeget department
9	What is your Department's schedule/process for reviewing each bill?			The city Budeget department
10	Does the IT department have a comple listing of all Departments and individuals who have a Mobile Device of any kind?	YES		
11	Does the IT Department maintain an electronic inventory of all signatures for any Mobile Device?	Yes		Information is on Power DMS Auditor's Note: NO DOCUMENTATION PROVIDED
12	Are Mobile Devices not in use returned to Verizon? Please explain the process		No	No. They are issued out to new employees.
13	Does Verizon issue a Credit for Mobile Devices if they are returned?		No	
14	Does the IT department have an inventory of extra Mobile Devices with assigned Plans and numbers that are not used and the City currently is billed for?		No	

Appendix B (2):

Department: Mayor

Mobile Communications Device Audit

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.		NO	
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			All voice lines are Nationwide Unlimited Text with Email, Data & MHS SharePlan - 10GB. Data lines are Mobile Broadband Account SharePlan - 2GB
3	Who in your Department determines that an employee in your Department should be issued a Mobile Device?			Mayor
4	Who in the Administration gives the final approval to issue a Mobile Device to all other Departments?			<u>Senior Staff reviews/approves requests from departments in their respective portfolio</u>
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.			<u>Protocol is for policy to be acknowledged (by signature or email) when device is delivered. Auditor's Note: Documentation NOT provided.</u>
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			IT
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			Device may be inventoried, reassigned or decommissioned.
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?		No	<u>Centralized IT/Budget function for all departments</u>
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			<u>Centralized IT/Budget function for all departments</u> <u>Auditor's Note: Budget NOT reviewing billing.</u>
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?			Yes.
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (3):

<u>Department of Finance</u>				
Mobile Communications Device Audit				
	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.			Question for IT
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			Question for IT
3	Who in your Department determines that an employee should be issued a Mobile Device?			Commissioner
4	Who in the City Administration gives the final approval to issue a Mobile Device?			Question for IT
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.			Question for IT
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			Question for IT
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			Question for IT
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?			Question for IT
9	Who in your Department reviews and checks for errors, overages, and other billing issues?			No one in Finance
10	Who in Accounts Payable gives the final authorization in Peoplesoft for invoices to be paid in regards to actual billing charges?			Claims Examiners
11	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?		X	
12	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (4):

Department: NBD

Mobile Communications Device Audit

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.	X		NBD complies with IT Mobile device policy
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			Plans are not determined within NBD. Mobile device holders utilize the plan assigned when accepting device.
3	Who in your Department determines that an employee should be issued a Mobile Device?			Commissioner
4	Who in the City Administration gives the final approval to issue a Mobile Device?			Deputy Mayor
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.	X		Yes. Policy signed with and maintained by IT Auditor's Response: Signed policy requested but NOT received by IT.
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			Commissioner collects and returns device to IT. IT manages service.
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			Mobile device is collected from separated employee and hand delivered to IT.
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?		X	
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			<u>Commissioner, if requested</u>
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?	X		
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (5):

Department of API

Mobile Communications Device Audit

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.		X	
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?		X	No international plan
3	Who in your Department determines that an employee should be issued a Mobile Device?			Chief Innovation & Data Officer
4	Who in the City Administration gives the final approval to issue a Mobile Device?			<u>Chief Administrative Officer</u>
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.		X	
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			Chief Innovation & Data Officer
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			to a new team member Auditor's Note: Phone line should be suspended with NO billing
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?		X	
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			<u>Chief Innovation & Data Officer reviews the charges each month and submits to finance.</u>
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?	X		
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (6):

Department of Code Enforcement
Mobile Communications Device Audit

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.	Yes		See IT / HR. In sharepoint and signed by users. Auditor's Response: No documentation provided.
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?		No	
3	Who in your Department determines that an employee should be issued a Mobile Device?			Director Jake Dishaw
4	Who in the City Administration gives the final approval to issue a Mobile Device?			<u>Mayor</u>
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.	Yes		Auditor's Response: No documentation of signed Policy provided.
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			Form turned in to IT with the device
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?		No	
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			Finance and Budget. IT has oversight of account with VZW Auditor's Response: Commissioner of Finance response is that payment of Verizon Wireless invoice approved in Finance without review for errors, overages, and other billing issues.
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?	Yes		
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (7):

Department of Public Works

Mobile Communications Device Audit

Question		Yes	No	Comments
<u>General Questions</u>				
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.	X		Auditor's Response: Policy provided was a Personal Phone Policy-NOT Mobile Device Policy.
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			All Plans are given and determined by IT.
3	Who in your Department determines that an employee should be issued a Mobile Device?			Commissioners
4	Who in the City Administration gives the final approval to issue a Mobile Device?			Mayor's office
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.	X		Sign something for IT Auditor's Response: Signrd Policy requested but NOT received by IT.
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			Their Supervisor
7	When an employee who is issued a Mobile Device leaves employment wht happens to the Mobile Device? Please explain the process.			Handed in to Commissioner then IT
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e.,Seasonal Phone, Employee Leave)? If yes, who is notified of this?		X	
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			IT Auditor's Reponse: IT NOT reviewing billing. Approved by Finance, but not reviewed.
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?	Yes		
11	Please provide any other information that you may feel is pertinent to the process.			

Mobile Communication Devices Performance Audit

Appendix B (8):

Department of Engineering Mobile Communications Device Audit

Question		Yes	No	Comments
General Questions				
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.		X	As an operating department whose staff are primarily field personnel (with the exception of the Administrative Assistant) requests for Mobile devices are submitted based on the employees primary job function. Personnel who work outside in the field are issued mobile devices in order for them to be able to communicate with the City Engineer, City Personnel, outside agencies and contractors while in the field. Certain personnel who need frequent access to email, internet and Webex meetings etc. while in the field and after hours (ie myself and 3 Division Engineers) are issued iphones.
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			Mobile Devices are set up and issued through the City's IT Department. Please contact them for specifics pertaining to Mobile Device Plans.
3	Who in your Department determines that an employee should be issued a Mobile Device?			The City Engineer makes the determination who will need to have a Mobile Device in order to communicate effectively during the course of their duties. The Administrative Assistant then submits the request through the City IT Departments Help Desk.
4	Who in the City Administration gives the final approval to issue a Mobile Device?			Request for final approval from the Adminsitration is submitted by the City's IT Department. The Chief Operating Officer in the Mayor's Office gives final approval for the issuance of a mobile device.
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.			Mobile Devices are issued to Engineering personnel by the IT Department. The devices are signed for at that time. Please contact the City's IT Department for specific information as to the documents staff are required to sign. A mobile communications device policy is on Sharepoint. Auditor's Response: NO documentation received.
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			The Engineering Departments Administrative Assistant meets with any Engineering staff member exiting employment and personally collects all city issued property. Any Mobile Device issued is collected and immediately turned over to the City's IT Department
7	When an employee who is issued a Mobile Device leaves employment wht happens to the Mobile Device? Please explain the process.			Upon collecting the Mobile Device from any employee exiting employment, the Mobile Device is then immediately turned over to the City's IT Department. For specific information as to what is then done with the device, please contact the City's IT Department.
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?	X		City IT Department is notified through a Help Desk Ticket request.
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			The Department of Engineering is not involved in the Billing/payment process for Mobile Devices.
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?	X		Admin Assistant retains copies of requests submitted and a phone list of all mobile phone numbers for the Department's reference.
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (9):

Department of Fire
Mobile Communications Device Audit

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.		X	The issuing of cell phones is based on the needs of the Department
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			There are several plans, pooled data, unlimited. Currently no international plan
3	Who in your Department determines that an employee should be issued a Mobile Device?			The Deputy Chief of each Division assesses the needs of their Division(s) and requests cell phones accordingly
4	Who in the City Administration gives the final approval to issue a Mobile Device?			<u>I submit the Cell Phone Request to City IT and they submit the request to Deputy Mayor Sharon Owens (per City IT)</u>
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.	X		<u>Please see attached</u>
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			Capt. Adam H. Smith. I will collect the device and notify City IT about the cancellation of service.
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			First the device is collected from the employee. Then I "Erase All Content and Settings". Then I either keep the cell phone as a spare or deliver it to City IT for recycling/re-issue.
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?		X	
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.	X		<u>Capt. Adam H. Smith. I recently took over that responsibility in September. I review the bill and look at the cost per line and the data usage.</u>
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?	X		
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (10):

**Department of Law
Mobile Communications Device Audit**

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.		NO	There is no written criteria in the Law Department. Initially, I was the only employee with a city phone. At some point, asked the Mayor's Office for permission to offer phones to all Assistant Corporation Counsel because the nature of their work has them in and out of the office, and working after hour. The Mayor's Office OK'd giving phones to attorneys. Only 3 out of 16 opted to take one. The rest preferred to use their personal device, rather than carrying two phones.
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			Unknown. The plan is managed by the IT Department. There is no need for an international plan.
3	Who in your Department determines that an employee should be issued a Mobile Device?			Kristen Smith, Corporation Counsel.
4	Who in the City Administration gives the final approval to issue a Mobile Device?			If it is a title that has not had a phone in the past, I check with Frank Caliva, Chief Administrative Officer.
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.		No	Was not aware that this was required.
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			Both Kristen Smith, Corporation Counsel, and Aniko Dussing, Secretary to the Corporation Counsel, take responsibility for this.
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			Secretary to the Corporation Counsel returns the phone to the IT Department. The Law Department does not retain phones after employees leave.
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?		No.	No. Even when Law Department employee is on leave (e.g. parental leave), they usually need to be available, so it does not make sense to suspend the phone.
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			The billing is not handled by the Law Department. We assume it is handled by the IT Department.
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?			Yes. Maintained by IT, but they provide it to us for our records.
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (11):

Department: Water

Mobile Communications Device Audit

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.			Criteria Based upon department needs and activities
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?		No Interna tional	Phone and Data or just Phone
3	Who in your Department determines that an employee should be issued a Mobile Device?			Commissioner
4	Who in the City Administration gives the final approval to issue a Mobile Device?			Chief Operating Officer of Mayors Office
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.			Gathering updated Moblie device policy form this week. <u>Auditor's Note: All signed policies received were signed after start of this audit</u>
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			The mobile device is turned into the Dept Head
7	When an employee who is issued a Mobile Device leaves employment wht happens to the Mobile Device? Please explain the process.			The mobile device is turned into the Dept Head , the mobile device is then factory reset and wipped clean before it is re-issue to a different employee
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e.,Seasonal Phone, Employee Leave)? If yes, who is notified of this?		No	
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			Dept Head
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?	Yes		
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (12):

Department: Parks

Mobile Communications Device Audit

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.			Handled by IT when phone is issued Auditor's Note: NO documentation provided.
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			Do not know
3	Who in your Department determines that an employee should be issued a Mobile Device?			Commissioner
4	Who in the City Administration gives the final approval to issue a Mobile Device?			<u>Commissioner sends justification to Mayor's Office</u>
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.			Handled by IT Auditor's Note: No documentation provided.
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			IT
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			IT completes that process
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?			<u>When this happens, the phone is given back to IT</u>
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			<u>No one in this dept approves</u>
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?			We have staff lists that show staff and their numbers
11	Please provide any other information that you may feel is pertinent to the process.			

Appendix B (13):

Department: Personnel

Mobile Communications Device Audit

	Question	Yes	No	Comments
	<u>General Questions</u>			
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.			I am unaware of a policy outlining criteria for issuance.
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			This is an IT question
3	Who in your Department determines that an employee should be issued a Mobile Device?			Director of Personnel
4	Who in the City Administration gives the final approval to issue a Mobile Device?			<u>Frank Caliva approved for Personnel</u>
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.			<u>IT issues, obtains signatures and keeps records. Auditor's Note: No documentation received</u>
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			Done at time of exit. In Personnel it is Margaret, Wendy, Donna B
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			IT collects the device from Personnel
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?			<u>NO</u>
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			<u>Unknown</u>
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?			Director of Personnel
11	Please provide any other information that you may feel is pertinent to the process.			

Mobile Communication Devices Performance Audit

Appendix B (14):

Department: Police Mobile Communications Device Audit

Question		Yes	No	Comments
<u>General Questions</u>				
1	Is there a written policy that outlines the criteria used for employees to be issued a Mobile Device? Where can this Policy be found (i.e., sharepoint, department)? Please provide all documentation.	X		See attached Telephone Use Police & Information Systems and Computers Policies.
2	What plan does each Mobile Device have in your Department? Does anyone have an International Plan?			Nationwide unlimited Text with email, data & MHS share plan. 2 lines (flip phones) have nationwide for business share plan 200. No one has an international plan. International plans are granted on a case by case bases (when requested) and approved if the party receives approval by their Deputy Chief based on their job description. This occurs rarely.
3	Who in your Department determines that an employee should be issued a Mobile Device?			The Chief of Police or their designee
4	Who in the City Administration gives the final approval to issue a Mobile Device?			<u>The Chief of Police or their designee</u>
5	Have all employees who have been issued a Mobile Device signed a Mobile Device Policy? Please provide documentation.		X	
6	When an employee who is issued a Mobile Device leaves employment who is responsible for collecting the Device & cancelling service?			The Division of Technology & Program Management
7	When an employee who is issued a Mobile Device leaves employment what happens to the Mobile Device? Please explain the process.			Phone is turned into the Technology & Program Management Division, Sim cards are removed, phones are wiped, paper work is filled out indicating the phone was turned in and was eventually destroyed.
8	Have you ever needed to suspend an employee Mobile Device line for a period of time (i.e., Seasonal Phone, Employee Leave)? If yes, who is notified of this?		X	
9	Who in your Department reviews and approves payment of Mobile Device billing? Please explain the process.			<u>Technology & Program Management Division reviews the bills and if there is anything suspicious or extra charges we notify the violator's Commanding Officer and our ABC Division.</u>
10	Does your Department have a complete listing of all individuals who have a Mobile Device of any kind?	X		See Mobile-Device List-Police tab on this document.
11	Please provide any other information that you may feel is pertinent to the process.			N/A

Appendix C:

Company Name: CITY OF SYRACUSE City's Main Mobile Phone Account Only

Report Name: Deactivated phones

Deactivated phones

		Cost center	Wireless number disconnect date
6		BUDGET	5/19/2021
3		PARKS	5/27/2021
3		CODES	5/27/2021
3		CODES	5/27/2021
3		CODES	5/27/2021
3		WATER	5/27/2021
3		CODES	5/27/2021
3		CODES	5/27/2021
3		FIRE	5/27/2021
3		FIRE	5/27/2021
3		CODES	5/27/2021
3		PARKS	5/27/2021
3		No Cost Center	5/27/2021
3		PARKS	5/27/2021
3		CODES	5/27/2021
3		PARKS	5/27/2021
3		CODES	5/27/2021
3		CODES	5/27/2021
3		FIRE	5/27/2021
3		PARKS	5/27/2021
3		FIRE	5/28/2021
3		FIRE	5/28/2021
3		FIRE	5/28/2021
3		FIRE	5/28/2021
3		FIRE	6/1/2021
3		FIRE	6/1/2021
3		FIRE	6/1/2021
3		FIRE	6/1/2021
3		FIRE	6/2/2021
3		FIRE	6/2/2021
3		LAW	6/2/2021
3		FIRE	6/7/2021
3		No Cost Center	6/7/2021
3		FIRE	6/7/2021
3		FIRE	6/7/2021
3		No Cost Center	6/7/2021
3		FIRE	6/7/2021
3		FIRE	6/7/2021

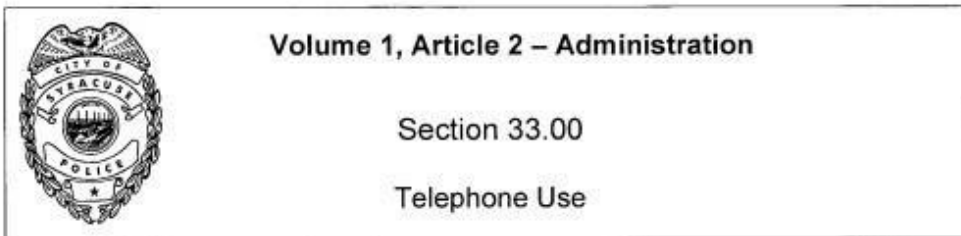
[illegible]

	CODES	9/21/2021
	CODES	9/21/2021
	CODES	9/21/2021
	CODES	9/21/2021
	CODES	9/21/2021
	CODES	9/21/2021
	CODES	9/21/2021
	CODES	9/21/2021
	FIRE	9/28/2021
	FIRE	10/1/2021
	FIRE	10/1/2021
	FIRE	10/1/2021
	PARKS	10/4/2021
	PARK	10/4/2021
	PARK	10/4/2021
	PARKS	10/4/2021
	PARKS	10/4/2021
	PERSONNEL	10/6/2021
	ASSESSMENT	10/14/2021
	PARKS	10/14/2021
	API	10/14/2021
	DPW	10/14/2021
	ENGINEERING	10/19/2021
	NBD	10/19/2021
	BOA	10/19/2021
	PARKS	10/19/2021
	PARKING	10/25/2021
	PARKING	10/25/2021
	PARKING	10/25/2021
	PARKING	10/25/2021
	PARKING	10/25/2021
	PARKING	10/25/2021
	INFORMATION SYSTEMS	10/27/2021
	INFORMATION SYSTEMS	10/27/2021
	DPW	11/10/2021
	DPW	11/10/2021
	DPW	11/10/2021
	DPW	11/10/2021
	DPW	11/10/2021
	DPW	11/10/2021
	DPW	11/10/2021
	DPW	11/10/2021
	DPW	11/10/2021
	DPW	11/10/2021
	PERSONNEL	12/20/2021
	PERSONNEL	12/20/2021

	FIRE	12/27/2021
	FIRE	12/27/2021
	PARKS	12/27/2021
	CODES	12/28/2021
	PARKS	12/28/2021

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Appendix D:



33.00 POLICY: ⁵

The purpose of the policy is to establish guidelines and procedures for use of the Department's telecommunication equipment and systems (e.g. landline, cellular phone, smartphone, etc.)

It is the policy of the Syracuse Police Department to provide an efficient internal and external telephone communications system, so members of the Department can perform their police function effectively.

33.10 DEFINITIONS: ⁵

- A. Cellular Phone – a portable usually cordless telephone for use in a cellular system.
- B. Smartphone – a handheld computer that also includes cellular phone technology such as voice communications and SMS text messaging.

33.11 PERSONAL TELEPHONE CALLS: ^{1, 5}

- A. It is the responsibility of each Commanding Officer to ensure that all members of his/her command adhere to this policy.
- B. The use of the Department telephone system for personal reasons shall be kept to a minimum and shall not interfere with, nor take precedence over, official police business.
- C. Personal long distance calls are only permissible when the call is charged to the caller's personal telephone number/personal credit card.
- D. Personal long distance calls to long distance toll free "800" numbers are permissible when made in accordance with other procedures which regulate the use of the Department's telephone system.
- E. All personal calls shall be kept to a minimum length of time and shall not interfere with official police business. Employees are not permitted to accept collect long distance telephone calls unless it is related to a police investigation.

33.12 OFFICIAL TELEPHONE CALLS:

- A. Placing Calls:
 - 1. All official outgoing calls shall be made by dialing [9] and then the number

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Telephone Use

B. Receiving Calls:

1. Personnel assigned to Divisions or Sections that respond to external telephone calls from the public, (e.g. Patrol Division, Special Events Division, Central Records Division, Community Relations Division, etc.) shall answer incoming phone calls by stating "Syracuse Police Department, the name of their Division/Section, and their name".
2. Personnel assigned to Divisions/Sections responding mostly to internal calls (within the Department), shall respond with the name of their Division/Section, and then state their name. Special Investigations Division personnel will only identify their Division.

33.13 DIRECTORY ASSISTED CALLS:

- A. All directory assistance calls are billed to the Department on a per call basis. Directory assistance calls within the [315] area code are dialed as follows: 9-1-555-1212. Directory assistance calls to other area codes are dialed as follows: 9-1-[area code]-555-1212. Calls to directory assistance should be kept to a minimum; they shall only be made when all other methods for obtaining a number have been exhausted.

33.14 LONG DISTANCE CALL PROCEDURE:¹

- A. All long distance calls will be made in the following manner; 9 -1 – area code number, and then the number. For long distance calls within the 315 area code, it is not necessary to dial the 315. All long distance calls are billed to the Department on a timed, per call basis.
- B. Calling a [900] long distance telephone number is not permitted unless the call is made as part of an investigation, and the Chief of Police or First Deputy Chief of Police authorizes the call.
- C. The Telecommunications Section will review the monthly bill for long distance calling and report any overages to the Commanding Officer of the Division or Section that generated the calls. It will be the Commanding Officer's responsibility to investigate the nature of the calls being made.

33.15 TELEPHONE REPAIR PROCEDURES:⁵

- A. Any complaint of malfunctioning telephone equipment or service, excluding smartphones, shall be directed to the Telecommunications Section. In the absence of the Telecommunications Coordinator, the Commanding Officer of the SID Technical Operations Section will be notified. It is the responsibility of SID Technical Operations Section personnel to investigate the nature of the repair complaint, determine which telephone vendor should be notified, and then contact the proper vendor for repairs, if needed.

33.16 REQUESTS FOR CHANGES IN TELEPHONE SERVICE (LAND-LINES):⁵

- A. Any requests for new telephone equipment or service, and changes in existing equipment or service shall be directed to the Commanding Officer of the Unit making the

request. The Commanding Officer will review the request and if approved, forward it to the SID Technical Operations Section. SID Technical Operations Section personnel will review the request and submit a report outlining the technical considerations and projected cost of the requested equipment or service to the Deputy Chief of the Administration Bureau. The SID Technical Operations Section, if approved, shall process the request.

33.17 USE OF EMERGENCY/NON-EMERGENCY TELEPHONE NUMBER:

- A. Members are directed to use only the non-emergency telephone number [315-442-5111] when placing a non-emergency telephone call to the E-911 Communications Center. Channel #2 can be reached at 315-435-8833 and the Technical Advisor can be reached at 315-435-8839.

33.18 CELLULAR USAGE: 1, 2, 3, 4, 5

- A. To assist in the management and command of the Department, cellular phones and smartphones have been assigned to certain personnel and vehicles. Cellular phones and smartphones shall be used for official business, and/or for making calls in conjunction with command functions or police investigations.
 - 1. Members should exercise due regard when circumstances dictate that a cellular phone be utilized while driving.
 - 2. To facilitate "hands free" operation, the speaker phone function should be utilized when practical.
 - 3. Although discouraged by the Department, when using a personal cellular phone while on duty, members should operate it in the "hands free" mode and exercise due regard while driving.
 - 4. Smartphone features including but not limited to email and internet browsing will be governed under the Department's Information Systems and Computers policy, Volume 1, Article 2, Section 4.00.
- B. All calls made/received are billable to the Department based on airtime used. For this reason, the duration of calls shall be kept to a minimum.
 - 1. Text messaging is a billable service. Text messaging should be used for official police business only.
 - 2. No billable ring tones, applications, or games etc. will be downloaded to any Department issued cellular phone/smartphone.
 - 3. Picture messages are charged on a per picture basis. Picture messaging shall be used for official business only.
- C. Cellular service shall not be used as a substitute for radio communication transmissions that should be made through the E911 Center, unless authorized to do so by the Chief of Police.

1. Officers should not use Department owned cellular phones/smartphones for car to car communications where the police radio system should be utilized.
- D. Directory assistance (411) calls should only be made in an emergency as they are billed in excess of the normal rate.
- E. At the end of each month, the Audit and Budget Control Division will audit usage costs for members assigned and utilizing cellular phones/smartphone.
 1. If overages occur, the immediate supervisor of the employee making the calls will be notified. The supervisor will notify the employee in order to prevent further overages.
 2. If the calls continue the Department, at the direction of the Chief of Police, may require re-imbursement from the employee incurring the overages.
- F. Cellular phone/smartphone telephone numbers are confidential and shall not be disseminated outside the Police Department without approval of the employee for which the number is assigned or his or her supervisor.
- G. Cellular phone/smartphone voice transmissions are not a "secure" form of communication. Cellular phone/smartphone telephone transmissions are broadcast over standard radio frequencies and are capable of being intercepted by the general public (e.g. scanners, communications monitors, etc.). Therefore, users must exercise discretion with the types of confidential information relayed via a cellular phone/smartphone.

33.19 CELLULAR PHONE EQUIPMENT (EXCLUDING SMARTPHONES): ⁵

- A. Cellular phones will be issued to designated employees at the discretion of the Chief of Police or his/her designee.
 1. If a member's duties warrant the use of a Department issued cellular phone he/she must submit an Inter-Departmental Memo (10.1) to his/her Commanding Officer outlining the reasons why such a phone is needed.
 2. If the issuance of a Department issued cellular phone appears to be justified, the Commanding Officer will send the request up through the chain of command to the respective Bureau Chief for further consideration.
 3. If the request for a cellular phone is approved, it will be forwarded to the Audit & Budget Control Division, and the Telecommunications Section for requisitioning and issuance.
 4. If a member documents a need for cellular equipment that is at a higher level than that which is normally included in the Department's cellular plan and he/she is willing to bear the financial responsibility for such equipment, the request will be submitted to the Chief of Police for review.
 - a. If the request is approved, a copy of the requisition approval will be forwarded to the Telecommunications Section where it will be kept on file.

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Telephone Use

- b. The Telecommunications Section will facilitate the acquisition of the equipment with the Department's cellular provider and the member that was granted approval. In doing so, this will ensure that the Department is not billed for the equipment and there will be a record indicating the proper owner.
- B. Cellular equipment is maintained by the Telecommunications Section, and may be assigned after authorization is obtained from Chief of Police or his/her designee.
 - 1. The Telecommunications Section shall maintain a sign-out log of all cellular phones and equipment utilized by the Department.
- D. If a Department cellular phone is lost or stolen, the assigned employee will immediately notify a supervisor.
 - 1. The supervisor will then notify the Telecommunications Section of the incident so that the service to the phone can be discontinued.
 - 2. The employee will, as soon as possible, complete an Inter-Departmental Memo detailing the circumstances surrounding the loss or theft of the cellular phone and submit it to the Commanding Officer of the where he/she is assigned.
 - a. If it is determined that a cellular phone was stolen, the Commanding Officer may require that an incident report be completed
- E. If a Department cellular phone device is damaged, the employee will notify a supervisor as soon as possible and complete an Inter-Departmental Memo detailing the circumstances of how the damage occurred. The memo will be submitted to the Commanding Officer where he/she is assigned.
 - 1. The officer will forward a copy of the Inter-Departmental Memo to the Telecommunications Section.
 - 2. The Telecommunications Section will obtain and examine the phone to determine if it needs to be repaired or replaced.
 - a. If there are any costs associated with the repair or replacement of a cellular phone, the Telecommunications Section will contact the Audit & Budget Control Division so a determination can be made of where the funds will come from for the repair or replacement.
 - 3. Disposal of damaged cellular phones will be the responsibility of the Telecommunications Section.
 - a. The Telecommunications Section will examine damaged or malfunctioning cellular equipment to ascertain if it is of any value. If not, the following procedure will be followed:
 - 1) Data on all cellular phones will be erased by the Telecommunications Section prior to disposal.

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Telephone Use

- 2) If damaged cellular equipment has any value, it will be retained by the Telecommunications and may be utilized as spare equipment.
- F. When an employee's employment with the Department ends, (e.g. termination, retirement, leave of absence, resignation etc.) he/she will turn in their issued cellular phone and all accessories to the Human Resources Division.
1. The Human Resources Division will notify the Telecommunications Section.
 2. The Telecommunications Section will collect and ensure that all cellular phone equipment has been returned and the cellular service will be suspended.
 3. At this time a determination may be made by the SID Technical Operations Supervisor as to whether the assigned phone number will be retained by the exiting employee.
 4. For the purpose of continuing case investigations, when a member who has a Department issued cellular phone will be on extended leave, it will be the responsibility of his/her Division's Commanding Officer to request permission from the Office of the Chief of Police to allow that member to retain and utilize the phone for work related matters.
 - a. If the request is denied, the Division's Commanding Officer will notify the Telecommunications Section to suspend the phone service until the member returns to work.
- G. When an employee transfers to another assignment, and it is determined that he/she no longer needs a cellular phone, they will immediately contact the Telecommunications Section and make arrangements to turn in the equipment.
1. The cellular service for returned equipment will be suspended.
 2. If the transferred member wishes to have the cellular phone number transferred to a personal account and assume financial responsibility for it, he/she will make arrangements with their cellular carrier. This can only be done after the Telecommunications Section has collected the Department issued cellular phone, the service has been suspended, and the transfer of the number has been approved by the SID Technical Operations Supervisor.
- H. If the employee's new Commanding Officer determines that the individual should be assigned a Department cellular phone, and has received approval from the Chief of Police, the Commanding Officer will:
1. Notify the Telecommunications Section and the Telecommunications Section will then issue the device to the designated employee.

33.20 SMARTPHONE EQUIPMENT: ⁵

- A. Smartphones will be issued to designated employees at the discretion of the Chief of Police or his/her designee.

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Telephone Use

1. If a member's duties warrant the use of a Department issued smartphone he/she must submit an Inter-Departmental Memo (10.1) to his/her Commanding Officer outlining the reasons why such a phone is needed.
 2. If the issuance of a Department issued smartphone appears to be justified, the Commanding Officer will send the request up through the chain of command to the respective Bureau Chief for further consideration.
 3. If the request for a smartphone is approved, it will be forwarded to the, Audit & Budget Control Division and the Division of Technology and Program Management for requisitioning and issuance.
 4. No upgrades will be made for smartphones.
 5. Members and employees are not permitted, under any circumstances, to connect activate and/or attach a personally owned smartphone to the Department's network.
- B. Smartphones, are maintained by the Division of Technology and Program Management, and may be assigned after authorization is obtained from Chief of Police or his/her designee.
- C. Due to the sensitive nature of the information contained on a smartphone all Department owned smartphones will be managed by the Department's Mobile Device Management System. A security lockdown profile will be applied to all smartphones as determined by the Commanding Officer of the Division of Technology and Program Management.
1. The Division of Technology and Program Management shall maintain a sign-out log of all smartphones and equipment utilized by the Department.
- D. If a Department smartphone is lost or stolen, the assigned employee will immediately notify a supervisor.
1. The supervisor will then notify Division of Technology and Program Management personnel who will remotely disable the smartphone service.
 2. The employee will, as soon as possible, complete an Inter-Departmental Memo detailing the circumstances surrounding the loss or theft of the cellular phone/smartphone and submit it to the Commanding Officer of the where he/she is assigned.
 - a. If it is determined that a smartphone was stolen, the Commanding Officer may require that an incident report be completed
- E. If a Department smartphone device is damaged, the employee will notify a supervisor as soon as possible and complete an Inter-Departmental Memo detailing the circumstances of how the damage occurred. The memo will be submitted to the Commanding Officer where he/she is assigned.

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Telephone Use

1. The officer will forward a copy of the Inter-Departmental Memo to the Division of Technology and Program Management.
2. The Division of Technology and Program Management will obtain and examine the phone to determine if it needs to be repaired or replaced.
 - a. If there are any costs associated with the repair or replacement of a smartphone, the Division of Technology and Program Management will contact the Audit & Budget Control Division so a determination can be made of where the funds will come from for the repair or replacement.
3. Disposal of damaged smartphones will be the responsibility of the Division of Technology and Program Management.
 - a. The Division of Technology and Program Management will examine damaged or malfunctioning smartphone equipment to ascertain if it is of any value. If not, the following procedure will be followed:
 - 1) Data on all smartphones will be erased by the Division of Technology and Program Management and then the device will be degaussed and destroyed.
- F. When an employee's employment with the Department ends, (e.g. termination, retirement, leave of absence, resignation etc.) he/she will turn in their issued smartphone and all accessories to the Human Resources Division.
 1. The Human Resources Division will notify the Division of Technology and Program Management.
 2. The Division of Technology and Program Management will collect and ensure that all smartphone equipment has been returned.
 3. At this time a determination may be made by the Commanding Officer of the Division of Technology and Program Management as to whether the assigned phone number will be retained by the exiting employee.
 - a. Physical smartphone equipment will not be retained by the exiting employee.
 4. For the purpose of continuing case investigations, when a member who has a Department issued smartphone will be on extended leave, it will be the responsibility of his/her Division's Commanding Officer to request permission from the Office of the Chief of Police to allow that member to retain and utilize the phone for work related matters.
 - a. If the request is denied, the Division's Commanding Officer will notify the Division of Technology and Program Management to suspend the phone service until the member returns to work.
- G. When an employee transfers to another assignment, and it is determined that he/she no longer needs a smartphone, the employee will contact the Division of Technology and Program Management, and make arrangements to turn in the equipment.

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Telephone Use

1. The cellular service for returned equipment will be suspended.
 2. If the transferred member wishes to have the smartphone number transferred to a personal account and assume financial responsibility for it, he/she will make arrangements with their cellular carrier. This can only be done after the Division of Technology and Program Management has collected the Department issued smartphone, the service has been suspended, and the transfer of the number has been approved the Commanding Officer of the Division of Technology and Program Management.
- H. If the employee's new Commanding Officer determines that the individual should be assigned a Department smartphone, and has received approval from the Chief of Police, the Commanding Officer will:
1. Notify the Division of Technology and Program Management and the Division of Technology and Program Management will issue the device to the designated employee.

POLICY REVISION HISTORY

NO	SECTION REVISED	DATE ISSUED	G.O. #
1	Sections 33.12 C, F, 33.15 B, C, rev. to current procedures, 33.15 D re-lettered to B, sub C added, 33.19 deleted, 33.20 re-numbered to 33.19, subs. D, E, G1 & 2, H, I1 & 2, J-O added, 33.19 B, C, I rev. to current procedures.	10 Jun 09	2009-08
2	Rev. 33.19 L1a, M in reference to the Planning and Research Div. name change.	12/18/2009	2009-16
3	Rev. 33.19A, G2, L, N, O2 and P1 updated to current procedures, A1-3 added, B 1-4, N 2-4, O3, P2 added, 33.19 P3 re-lettered respectively.	07/01/2010	2010-08
4	Rev. 33.19 L1a, M in reference to Intelligence & Technology Div. name change.	10/14/2010	2010-16
5	Section 33.00 updated to current Departmental procedures. Section 33.10 sub A and B added. Old section 33.11 deleted, entire Section re-numbered accordingly. Section 33.11 old sub C deleted, section re-lettered accordingly, new sub C updated to current Departmental procedures. Section 33.15 sub A updated to current Departmental procedures. Section 33.16 name changed, sub A updated to current Departmental procedures. Section 33.18 name change, sub A updated to current Departmental procedures, new sub A4 added, old sub B deleted, old sub G moved to new sub B, old sub E moved to new sub C, sub C1 updated to current Departmental procedures, old sub H moved to new sub D, old sub I moved to new sub E, old sub J moved to new sub F, old sub J deleted, old sub K moved to new sub G and updated to current Departmental procedures, old subs L-P deleted. New Sections 33.19 and 33.20 added.	01/24/2014	2014-02

Appendix E:



OFFICE OF PERSONNEL & LABOR RELATIONS

CITY OF SYRACUSE, MAYOR BEN WALSH

MOBILE COMMUNICATION DEVICES POLICY

Donna D. Briscoe
Assistant Director

Mobile Communication Devices may be a cellular phone, Blackberry, Smart Phone, two-way radio, or any electronic device that can send and receive information.

The City of Syracuse will issue mobile communication devices to employees who require such a device to effectively and efficiently accomplish their work related responsibilities. City of Syracuse employees need to refrain from using their City issued mobile device for personal use. All communications over the mobile device (phone calls, texts, messaging, data downloads, pictures, etc.) can be monitored. Any inappropriate use or excessive use for non-work related responsibilities may result in the device being taken away from the employee.

The City of Syracuse prohibits employees from using any type of mobile communications device while driving a City owned vehicle. However, under the New York State Vehicle and Traffic Law Article 33, Section 1225-c, (3), police officers or members of the fire department are exempt from this regulation while in the performance of their official duties. The prohibition of using mobile communication devices while driving includes receiving or placing calls, text messaging, surfing the Internet, receiving or responding to email, checking for phone message, or any other purpose not named here while driving.

[Redacted Signature]

Name

10-08-2021
Date

Mobile communication devices policy
1/22/2013

Office of Personnel &
Labor Relations
233 E. Washington St
City Hall, Room 312
Syracuse, N.Y. 13202

Office 315 448-8780
Fax 315 448-8761

www.syr.gov.net

Appendix F:

Department: Finance		
	Current Employee Yes/No	Justification/Criteria (on call, needed for emergencies, Commissioner, etc)
	Yes	Working remotely, managing several staff members. Also on call after hours. Auditor's Note: NOT a Department of Finance employee
	Yes	Working remotely, managing several staff members. Also on call after hours. Auditor's Note: NOT an on-call employee.
	Yes	Commissioner

Appendix G:

Employee: [REDACTED]

Month	Additional Charges
Jun-20	\$100
Jul-20	\$140
Aug-20	\$180
Sep-20	\$250
Oct-20	\$260
Nov-20	\$190
Dec-20	\$290
Jan-21	\$310
Feb-21	\$214
Mar-21	\$402
Apr-21	\$542
May-21	\$128
12 Month Total	\$3,008

Mobile Communication Devices Performance Audit

Appendix H:



Invoice Number Account Number Date Due Page
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Overview of Voice and Mobile Broadband Lines, continued

Charges by Cost Center	Page Number	Monthly Charges	Usage and Purchase Charges	Equipment Charges	Surcharges and Other Charges and Credits	Taxes, Governmental Surcharges and Fees	Third-Party Charges (includes Tax)	Total Charges	Voice Plan Usage	Messaging Usage	Data Usage	Voice Roaming	Messaging Roaming	Data Roaming
	466	\$34.99	---	---	\$33	\$0.00	---	\$35.32	127	75	2,385,315KB	---	---	---
	475	\$34.99	---	---	\$33	\$0.00	---	\$35.32	79	173	2,140,983KB	---	---	---
	481	\$67.39	---	---	\$2.17	\$0.00	---	\$69.56	46	181	4,722,832KB	---	---	---
	485	\$34.99	---	---	\$33	\$0.00	---	\$35.32	30	67	8,725,164KB	---	---	---
	489	\$34.99	---	---	\$33	\$0.00	---	\$35.32	---	12	138,677KB	---	---	---
	490	\$34.99	---	---	\$33	\$0.00	---	\$35.32	265	115	1,695,034KB	---	---	---
	495	\$34.99	---	---	\$33	\$0.00	---	\$35.32	301	395	9,194,585KB	---	---	---
	503	\$34.99	---	---	\$33	\$0.00	---	\$35.32	254	790	15,042,706KB	---	---	---
	510	\$34.99	---	---	\$33	\$0.00	---	\$35.32	67	221	25,024,411KB	---	---	---
	514	\$34.99	---	---	\$33	\$0.00	---	\$35.32	---	2	13,050KB	---	---	---
	515	\$39.99	---	---	\$0.00	\$0.00	---	\$39.99	---	---	0.295GB	---	---	---
	516	\$34.99	---	---	\$33	\$0.00	---	\$35.32	193	124	11,534,753KB	---	---	---
	527	\$39.25	---	---	\$37	\$0.00	---	\$39.62	2	---	0.209GB	---	---	---
	528	\$37.49	\$542.20	---	\$4.78	\$0.00	---	\$584.47	118	2,334	46,827GB	---	---	---
	530	\$34.99	---	---	\$33	\$0.00	---	\$35.32	253	71	797,321KB	---	---	---
	536	\$34.99	---	---	\$33	\$0.00	---	\$35.32	147	41	690,123KB	---	---	---
	542	\$34.99	---	---	\$33	\$0.00	---	\$35.32	94	53	1,797,750KB	---	---	---
	546	\$34.99	---	---	\$33	\$0.00	---	\$35.32	7	26	210,668KB	---	---	---
	548	\$34.99	---	---	\$33	\$0.00	---	\$35.32	71	3	661,090KB	---	---	---
	552	\$34.99	---	---	\$33	\$0.00	---	\$35.32	14	22	1,739,842KB	---	---	---
	554	\$34.99	---	---	\$33	\$0.00	---	\$35.32	---	---	---	---	---	---
	555	\$34.99	---	---	\$33	\$0.00	---	\$35.32	---	2	16,820KB	---	---	---
	556	\$34.99	---	---	\$33	\$0.00	---	\$35.32	74	25	2,836,369KB	---	---	---
	559	\$37.49	---	---	\$2.03	\$0.00	---	\$39.52	59	41	0.216GB	---	---	---
	561	\$34.99	---	---	\$33	\$0.00	---	\$35.32	1	1	89,009KB	---	---	---
	562	\$39.99	---	---	\$0.00	\$0.00	---	\$39.99	---	---	0.001GB	---	---	---
	563	\$39.99	---	---	\$0.00	\$0.00	---	\$39.99	---	---	0.002GB	---	---	---
	564	\$39.99	---	---	\$0.00	\$0.00	---	\$39.99	---	---	---	---	---	---
	565	\$39.99	---	---	\$0.00	\$0.00	---	\$39.99	---	---	---	---	---	---
	566	\$34.99	---	---	\$33	\$0.00	---	\$35.32	---	11	9,154,229KB	---	---	---
	567	\$39.99	---	---	\$0.00	\$0.00	---	\$39.99	---	---	---	---	---	---
	568	\$34.99	---	---	\$33	\$0.00	---	\$35.32	7	15	850,732KB	---	---	---
	570	\$34.99	---	---	\$33	\$0.00	---	\$35.32	153	31	484,771KB	---	---	---
	574	\$34.99	\$50	---	\$56	\$0.00	---	\$36.15	571	300	1,149,894KB	---	---	---
	589	\$34.99	---	---	\$33	\$0.00	---	\$35.32	---	---	---	---	---	---
	590	\$34.99	---	---	\$33	\$0.00	---	\$35.32	185	101	1,732,886KB	---	---	---

Appendix I:

[REDACTED]

From: [REDACTED]@verizonwireless.com>
Sent: Friday, October 22, 2021 4:16 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: Re: [E] City of Syracuse Audit

Hi [REDACTED]

My apologies for the delay in getting you this info.

I have seen Equipment Incentive Credits on some bills. Can you explain to me in what circumstances these credits are issued?

We often do incentives for either porting in a phone number or starting a new line of service. When those promos are going on, and a new smartphone line is added or ported into the acct, you would qualify for the bill incentive and its usually automatically added to the bill within 2-3 bill cycles.

- If a Mobile Device is returned to Verizon, are we eligible to receive a credit?

No. Once you get a device from us, it belongs to the City. We dont do buybacks for Government accts directly through verizon so there is no need to return devices to us. I do however work with a company very closely, Firefly, that does buyback phones and would wipe devices and issue check(s) for any devices they are able to use/resell. Other than that, if the devices are very old, I recommend just recycling them. Firefly is also available to help with that, just they would not pay a \$ amount for them.

- Under what circumstances would an equipment charge be assessed to the City of Syracuse?

An equipment charge would be billed for accessories or any device someone decides to get/buy that has a cost to it. We typically use FREE devices for City County accts/lines, but every once and a while someone requests a device that is NOT Free on NYS contract and in that case you would be billed.

- When we previously spoke you indicated that with the new Contract, only some of the City lines were switched over to the new rate. Has this been corrected? If so, when?

Yes. It has been corrected. I just recently checked. All lines look to be updated correctly now. I am not sure of the date these were all done, but I will reach out to the person who assisted in coordinating the change. I also am still awaiting credits for the lines that were not moved properly and left on the wrong plan for a period of months.

I do not have an update on that other than it does take FOREVER, or so it seems, and that those credits were all approved via my leadership team and my finance team so I will follow up to see when they will be added to the acct.

Let me know if you have any other questions!!

[REDACTED]

Government Account Executive
Verizon Business Group

[REDACTED]



OFFICE OF THE MAYOR

MAYOR BEN WALSH

Memorandum

TO: Nader P. Maroun, City Auditor
FROM: Frank Caliva, Chief Administrative Officer *FC*
CC: Ben Walsh, Mayor; Timothy Rudd, Budget Director; David Prowak, Director of Information Technology
DATE: 22 February 2022
RE: Mobile Communication Devices Performance Audit

Thank you for the opportunity to respond to the recommendations made in the referenced audit.

The City's dependence on technology including mobile devices has grown substantially in recent years. The dramatic uptick in remote work has only exacerbated the need for infrastructure, policies, and oversight to correspondingly grow. Specifically, mobile device usage, equipment, and industry programs have far outpaced the legacy compliance framework the City has in place.

Mobile Device Management (MDM) has also outgrown the City's internal expertise. There was a time when a single account with dozens of lines would qualify for an Account Executive responsible for guiding the client through the financial, operational, and security issues around MDM – not to mention priority customer service. Unfortunately, this is no longer the case. The City's account is not big enough to truly matter to a modern wireless carrier and has been relegated to the same web-portal and telephone service ques as thousands of other corporate users.

In April of 2019 Onondaga County entered into a contract with the Wireless Business Group (WBG), a third party service provider with deep wireless industry knowledge and experience. The City began negotiating an engagement with WBG in the Fall of 2019. Eventually, a non-disclosure agreement was executed and WBG provided an initial review of the City's wireless account. Resource constraints and the demands of the pandemic kept the IT Department from timely follow through. In Spring of 2021 responsibility for the financial aspects of the City's MDM was transferred from IT to the Budget Department. An agreement with WBG was finalized and a restructuring of the City's wireless account took place shortly thereafter.

Finding #1: The City has NO established criteria for the issuance of Mobile Communication Devices.

Currently there is **NO** up to date comprehensive policy that outlines criteria and justification for the issuance of Mobile Communication Devices. Devices are very often issued to employees who have no justified need for a mobile device. Department Heads do not have any guidelines in place that outline under what justified circumstances the need for an employee to be issued a mobile device, and very often devices are issued in a very arbitrary manner...

Recommendation #1: The Office of the City Auditor recommends that the Administration immediately establish and implement a comprehensive Policy that outlines clear criteria for the

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issuance of mobile communication devices...

Administration's Response

There is no written policy defining guidelines for the issuance of Mobile Devices. Requests are initiated, and justified, through the IT HelpDesk system. These requests are routed to the appropriate member of the Mayor's Senior Staff for approval. The Administration agrees that approvals should be policy based and is committed to developing a written framework for issuing mobile devices.

Finding # 2: The City has no Procedural Manual used to manage Mobile Devices, or a written policy that employees are required to sign when assigned a mobile device.

The City has neither a procedural manual, nor a written policy for the management of mobile communications equipment or mobile communications usage...

Recommendation #2: The City Administration should immediately implement a clear Mobile Communication Device Policy that all employees are required to sign before they are assigned a mobile device...

Administration's Response

The Administration agrees that a usage policy, acknowledged by each employee with a City owned device, is necessary and will be developed and implemented alongside the device issuance policy.

Finding #3: All City Departments do not maintain a current listing of employees who have been issued a mobile device.

This Audit identified that there was a lack of internal controls when Departments were asked to provide details about all mobile devices assigned to their Departments...

Recommendation #3: The Office of the City Auditor recommends that all Departments maintain an accurate up to date listing of all mobile devices assigned to their Departments.

Administration's Response

The Administration agrees that an up to date list of all device assignments is required. This list, and its updates, is the responsibility of the IT Department. For both security and financial reasons, all revisions to device assignments must be initiated and accomplished through IT. Any departmental lists should be a reflection of centralized MDM controls.

Finding #4: The City has an insufficient document trail for all mobile communication requests and processes.

The City does not have adequate Internal Control procedures in place to manage the Mobile Communication Device Program effectively. There is not a clear procedural process followed city-wide regarding requests made for the issuance of mobile devices, disconnection of service and all other requests made regarding mobile devices.

Recommendation #4: The Office of the City Auditor recommends that new Internal Control procedures be implemented so that all requests are handled in the same manner City-wide. Currently, when a request is made related to mobile devices, these requests are made verbally or through email...

Administration's Response

The City's policy, albeit unwritten, is that mobile device requests are initiated, and justified, through the IT HelpDesk system. These requests are routed to the appropriate member of the Mayor's Senior Staff for approval. This procedure should ensure that a documented approval trail is established. The Administration agrees that greater control over approvals is needed and that issuance should be policy based. The Administration is committed to developing a written framework for issuing mobile devices and establishing centralized control over requests and assignments.

Finding #5: There is a lack of Internal Controls as NO City Staff is reviewing the invoices for excess charges, discrepancies, equipment fees, or for lines that have no usage.

The lack of Internal Controls for the payment and management of Verizon charges was very evident during this Audit...

Recommendation #5: The Office of the City Auditor recommends that Internal Controls be established ensuring that invoices are reviewed before they are approved for payment...

Administration's Response

The Administration agrees that invoices for wireless services must be reviewed prior to payment and that this review was not taking place. Transfer of responsibility to the Budget Department along with the engagement of WBG ensures that invoices are now reviewed for financial and operational discrepancies before being approved. In addition, by employing WBG's analytic tools, usage patterns and anomalies can be identified and corrected quickly.

Finding #6: Commissioners/Department Heads are not suspending billing on mobile devices when this option is warranted.

During the audit of processes and procedures the Office of the City Auditor became aware that while the option of suspending billing for mobile devices is available, the City is not utilizing this option...

Recommendation #6: The Office of the City Auditor recommends that this option is made clear to all Commissioners and Department Heads...

Administration's Response

The Administration agrees that stronger MDM is required. This includes line suspensions, optimization of data pools; plan assignments, etc. The City's carrier provides a number of tools to better manage wireless accounts and the Administration is committed to availing itself of as many as appropriate and practical.

Finding #7: The City of Syracuse has entered into an agreement with Wireless Business Group after learning this Performance Audit was being conducted.

Recommendation # 7: The Office of the City Auditor recommends that when Internal Controls are put into place, and Policies and Procedures recommended in this Audit are followed, there is no need for third party to monitor the Verizon Wireless invoice...

Administration's Response

WBG's services include, but extend beyond invoice monitoring. As previously noted, the wireless industry is difficult for an account holder the size of the City of Syracuse to navigate. Technology, plans, usage allowances, etc. change often and require time and expertise to follow. Invoice review, which would take a City employee a

significant investment of time, happens in moments with WBG's proprietary tools. The Administration expects to pursue an expansion of the WBG engagement to include centralized device requests, issuance, provisioning and management of mobile devices to achieve the controls noted as required throughout this Audit.

Finding #8: New contract pricing was not applied to all lines when the current contract went into effect.

During the time period of this audit a new contract was awarded. This contract went into effect on September 16, 2019. During our discussions with our Verizon Wireless representative it was discovered that when this contract renewed, the new contract pricing was not applied to all lines...

Recommendation #8: The Office of the City Auditor recommends that Internal Controls be put into place that prevents this type of error and oversight from occurring in the future. It is recommended that all contracts be tracked and monitored, and that invoices are not paid blindly without confirming that the correct contract pricing is invoiced.

Administration's Response

The Administration agrees that updated contract pricing was not applied in a timely fashion. Information regarding NYS contracting can be difficult to track and apply appropriately. Particularly for services that rollover on a regular basis. Further, the City has little expertise in the wireless industry and no standing with the service provider. This is why a knowledgeable advocate like WBG is a critical partner. WBG also identified the incorrect pricing and has been pursuing corrections on the City's behalf. In addition, WBG continually monitors City usage patterns, NYS contracts and the major carriers' non-state plans to ensure that our lines are assigned in an optimal manner.

Finding #9: Customer service was lacking and information for current data and archived data received from Verizon Wireless took an unreasonable amount of time.

The Office of the City Auditor was initially provided access to the Verizon on line portal to obtain information and billing for the City mobile device account...

Recommendation #9: The Office of the City Auditor recommends that based on the substance and findings of our Performance Report, the City should consider looking into the services offered through other providers that have been awarded a contract under the Office of General Services Contract for Telecommunication Connectivity Services...

There is no doubt that the City often receives less than optimal customer service from the carrier. This is as much a commentary on the industry as it is on the company. The City has little expertise in the wireless industry and no standing with the service provider. This is why a knowledgeable advocate like WBG is a critical partner.