

Department of Parks, Recreation & Youth Programs Performance Audit – Permit Fees



Submitted to:

Mayor Ben Walsh

And

Hon. Members of the Syracuse Common Council

August 16, 2022

Nader P. Maroun

City of Syracuse Auditor

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Introduction:

On January 13, 2022, the Office of the City Auditor sent a memorandum (**Appendix A**) to the Mayor of Syracuse, Ben Walsh and the Commissioner of the Department of Parks, Recreation & Youth Programs, Julie LaFave. The memorandum formally announces the Office of the City Auditor initiating a Performance Audit of the procedures and practices employed in the issuing of permits for the facilities operated by the Department of Parks, Recreation & Youth Programs, including the record of monies in permit fees collected over the last three and a half calendar years, per request by City of Syracuse 2nd District Common Councilor, Patrick J. Hogan (**Appendix B**).

The Office of the City Auditor is responsible for reviewing the activities of all the Departments of the City in accordance with the Syracuse Charter Section 5-501 (#1) (**Appendix C**).

Consistent with Section 5-501 of the City of Syracuse Charter, additionally this Audit is a follow-up to the Facilities Audit of the Department of Parks, Recreation & Youth Programs conducted previously by the Office of the City Auditor, published on April 17th, 2018.

Objectives and Scope:

The primary objectives and scope of the Audit are:

- Complete a full review of the procedures and practices involved in the issuance of permit fees for the facilities operated by the Department of Parks, Recreation & Youth Programs.
- The Performance Audit covers the time period from January 1st, 2019, through June 30th, 2022.
- Follow-up with the Department of Parks, Recreation & Youth Programs on the Recommendations from the 2018 Facilities Audit.
- Provide a listing of monies in permit fees collected from January 1st, 2019, through June 30th, 2022.

Methodology:

The Office of the City Auditor used the following methods to review and assess the procedures and practices employed by the Department of Parks, Recreation & Youth Programs in the issuance of required facility permits for athletic purposes and special events:

- We reviewed the Facilities Audit of the Department of Parks, Recreation & Youth Programs conducted previously by the Office of the City Auditor, published on April 17th, 2018.
- We met and discussed policies and procedures for reserving a facility or specific location with the following Department of Parks, Recreation & Youth Programs staff members:
 - Julie LaFave, Commissioner of the Department of Parks, Recreation & Youth Programs
 - Britney Farmer, Special Events Coordinator
 - Trevor Wallace, Adult Athletics Coordinator
- When meeting with the staff of the Department of Parks, Recreation & Youth programs, we requested and subsequently received a Management Response regarding the five Recommendations made in the previously referenced 2018 Facilities Audit, as a follow-up in determining if the Recommendations were implemented to eliminate deficient internal controls as documented in the 2018 Audit.
- When meeting with the Parks staff, we requested and subsequently received a thorough, beginning to end Permit Processing Guide (for new employees), used by the City of Syracuse in scheduling/reserving facilities, collecting payments and issuing permits for facility usage.
- When meeting with the Parks staff, we requested and subsequently received a detailed schedule of monies in permit fees collected for the past three and a half calendar years (January 1st, 2019 – June 30th, 2022), broken out by specific facility/location and calendar year.

<p>NOTE: The Office of the City Auditor recognizes the cooperation and efforts and transparency made by the Department of Parks, Recreation & Youth Programs staff to answer all requests for information made by the Office of the City Auditor during our research.</p>
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Background:

The previous term Office of the City Auditor conducted a Performance Audit on the management of the Department of Parks, Recreation & Youth Programs facility usage, covering the time period of April 1st, 2017, through December 31st, 2017. The main objective of the Audit was to reconcile facility reservations to permits, and facility usage to payments of permit fees, to evaluate the internal controls involved in the facility usage management.

During the internal controls evaluation of the Audit, significant deficiencies were identified, focused mainly on adverse organizational abilities in the record keeping practices of the Parks Department.

Here is a directly-quoted summation of the significant findings from the 2018 Facilities Audit:

- “It is our responsibility to communicate internal matters representing significant deficiencies of the internal controls. During our internal controls evaluation, we discovered adverse organizational abilities in their record keeping practices. The Parks Department brings in revenues through various contractual agreements with local leagues and specially permitted events. This is a large operation responsible for maintaining and regulating several indoor and outdoor recreational facilities across the City of Syracuse.”
- “We engaged in conversations with staff regarding policies and procedures for reserving a facility or specific location. The Department has use of eTrak, an online data collection service that allows the staff to schedule and track information of each facility. It allows or the input of contact information of each party renting a facility and has the ability to track daily payments of each permit and rental. It also allows for the collection of data for summer camps and programs. We learned you can reserve a location without payment, but you will not obtain a permit until payment is received for the reservation. The reserving party is allotted a 10 business day grace period in order to lock-in the reservation; any other parties interested in the location are placed on a waiting list. The reservation information is not publicized on the City website; you have to contact a staff member with eTrak access to find out whether a facility or location is available. eTrak also allows for the data to be exported to a public platform, like the City website, but that feature is not currently used. Information and documentation for permit priority, fees, disciplinary action, inclement weather policy, conditions of terms & limitations of permits are all available online or upon request.”
- “It should be noted that this department currently does not accept electronic payments or credit cards. Once the funds from various activities.... are received by the CFO, they’re recorded on a single running paper general ledger. It has recently been changed where each activity now has its own paper ledger thus making it easier to track payments but still on paper and an antiquated process.”
- “The (permit fee payment) deposits are not currently reconciled against the payments traced thru the eTrak system. This procedure could easily track whether or not the daily amount collected for rentals and services is accurate and whether internal fraud currently exists.”

- “Our evaluation of internal controls at the Syracuse’s Parks and Recreation Department reveals a medium to high risk threat throughout the scheduling and accounting systems. Policies and procedures must be implemented for these internal control operations because they can reduce the opportunity for unethical acts. The absence of these policies leaves the opportunity to commit errors and/or fraud. Some key problematic areas to consider are close associations with clients, the ability for multiple employees to make changes within the eTrak system, failure to produce accurate accounting records, inadequate monetary security systems and miscommunications between staff.”
- “Our office detected highly material misstatements; we are paying special attention to **‘illegitimate credit memos’** and **‘falsified payments’** benefiting a local for-profit league, authorized by the *Commissioner of Parks*. This activity is beyond the scope of the *Commissioners* authority and does not have any supporting written policies or procedures. This type of activity requires approval in the form of legislation passed by the Common Council due to its direct effect against the general fund. The reputation and reliability of financial statements, the effectiveness and efficiency of operations and compliance with applicable regulations are all at risk.”
- **“The following is a sample summary”:**
 - **Burnet multi-purpose field usage by local for-profit league:**
 - **48 Days Between: May 1st, 2017 – October 18th, 2017**
 - **Requested Days: Monday’s & Wednesday’s**
 - **168 hours @ \$15.00/hr. + \$30.00 Permit Fee = Total Charge: +\$2,550.00**
 - **Payment reference:**
 - **5/12/2017**
 - **Credit Memo per Commissioner: (-\$2,250.00)**
 - **Payment Received: \$300.00** check received by a staff member, appropriately delivered to the Administrative Officer and deposited to the General Fund.

- Burnet Park turf usage by “Commissioner’s Sports”:
- **20 Scheduled Occasions Between: June, 2017 – November, 2017**
- **47 hours @ \$75.00/hr. + \$100.00 Deposit Fee + \$30.00 Permit Fee = Total Charge:
+\$3,805.00**
- **8 hours @ \$75.00/hr. + \$100.00 Deposit Fee + \$30.00 Permit Fee = Total Charge:
+\$880.00**
- Payment Reference:
- **4/18/2017**
- **Cash Payment: (\$3,805.00)**
- **8/15/2017**
- **Credit Memo per Commissioner: (\$880.00)**
- “A cash payment is normally referred to as a payment received to satisfy a charge for services with cash being received by the Chief Financial Officer, deposited and documented with a deposit receipt. A credit memo is used as way of satisfying a charge for services with an electronic reimbursement with no actual payment being received in the process. Commonly a credit memo is used to “waive” a fee where the Department feels it necessary. This cash payment listed above has no record of any cash being received by the department and/or deposited into the General Fund. Failure to obtain sufficient proof of this accepted payment such as a deposit slip, suggests concealment through false revenue disclosure. These acts could have displaced the City’s General Fund by a grand total of **\$6,935.00.”**
- “Additionally, during the course of the audit we tested the eTrak system to fully understand the process by which a facility is reserved, and payments received are documented. During this meeting, we were able to detect transactions deleted by staff. In an interview with multiple staff members, we learned that the deleted activity was a local lacrosse league, and the deletion came at the request of the *Commissioner*. With multiple users allowed to make any changes in the eTrak system, this is a significant weakness in controls because it allows for the schedules to be altered at any time. The systems utilized by the Department are poorly controlled and implemented by top management; the assessed control risk is high, meaning the current internal controls leave the entity vulnerable to fraud and illegitimate activities.”

- Burnet Park turf usage by local non-City affiliated lacrosse league:
- **9 Scheduled Occasions Between: Oct 2017 – Dec 2017**
- **36 hours @ \$150/hr. + \$100.00 Deposit Fee + \$30.00 Permit Fee = Total Charge:**
+\$5,530.00
- Payment (per league organizer):
- **“Cash Payment: \$3,825.00** was delivered to the Commissioner of Parks at the Department Office on Spencer Street, with no receipt for payment provided to the league organizer. We verified with the two employees who handle deposits that the cash was not delivered to them by the *Commissioner* and therefore not deposited into the General Fund.”
- “With multiple users allowed to make any changes in the eTrak system, this is a significant weakness in controls, because it allows for the schedules to be altered at any time. The systems utilized by the Department are poorly controlled and implemented by top management; the assessed control risk is high, meaning the current internal controls leave the entity vulnerable to fraud and illegitimate activities.”
- “Continuing the investigation, we also discovered social media posts pertaining to the unpermitted and ‘on no account’ paid usage of the Burnet indoor multi-purpose facility. There is also pending evidence of non-city personnel with keys to city owned facilities.”
- Dates of documented unscheduled, non-permitted and unpaid field usage:
- **September 2017**
 - 9/23 – Burnet Indoor Field
- **October 2017**
 - 10/14 – Burnet Indoor Field
 - 10/7– Burnet Indoor Field
- **November 2017**
 - 11/7 – Burnet Indoor Field

Listing of Monies in Permit Fees Collected – Adult Athletics:

***2022 is from January 1st, 2022 – June 30th, 2022**

		Calendar Year				
01.420010 - Adult Athletics (Permits & Turf)		2022	2021	2020	2019	Total
1	Barry Park Ball Diamond	\$200	\$250	\$30	\$30	\$510
2	Barry Park Soccer Field #2	\$0	\$0	\$60	\$180	\$240
3	Barry Park Soccer Main #1	\$0	\$0	\$90	\$30	\$120
4	Burnet Park Multi-Purpose Lower	\$0	\$1,791	\$1,350	\$60	\$3,201
5	Burnet Park Multi-Purpose Lower Lights	\$0	\$2,745	\$1,463	\$0	\$4,208
6	Burnet Park Multi-Purpose Upper	\$0	\$0	\$120	\$900	\$1,020
7	Burnet Park Softball Field Bn1	\$50	\$0	\$0	\$0	\$50
8	Burnet Park Softball Field Bn2	\$3,300	\$0	\$0	\$0	\$3,300
9	Burnet Park Softball Field Bn3 (Lighted)	\$310	\$0	\$0	\$0	\$310
10	Burnet Park Softball Field Bn3 Lighting	\$405	\$0	\$0	\$90	\$495
11	Burnet Park Turf	\$7,000	\$10,885	\$2,900	\$2,533	\$23,318
12	Clark-Spaulding Baseball Field	\$350	\$150	\$30	\$30	\$560
13	Clark-Spaulding Soccer Field #1	\$0	\$0	\$0	\$30	\$30
14	Clark-Spaulding Soccer Field #2	\$0	\$150	\$0	\$0	\$150
15	Clary Multi-Purpose Field	\$600	\$379	\$36	\$30	\$1,045
16	Comfort Tyler Ball Diamond	\$250	\$0	\$0	\$30	\$280
17	Cummings Field #1	\$0	\$0	\$0	\$30	\$30
18	Dr. Weeks Multi-Purpose Field	\$250	\$1,620	\$0	\$0	\$1,870
19	Eastwood Heights Baseball Field	\$0	\$0	\$0	\$30	\$30
20	Eastwood Heights Multi-Purpose Field	\$100	\$150	\$30	\$30	\$310
21	Frazer Park Multi-Purpose Field	\$0	\$0	\$1,080	\$0	\$1,080
22	Homer-Wheaton Baseball Field	\$150	\$150	\$0	\$30	\$330
23	Huntington Park Multi-Purpose Field	\$950	\$0	\$0	\$0	\$950
24	Jubilee Park Little League Field	\$0	\$150	\$0	\$0	\$150
25	Kirk Park Baseball Field	\$150	\$275	\$0	\$30	\$455
26	Kirk Park Football Field	\$0	\$365	\$0	\$15	\$380
27	Kirk Park Practice Football Field	\$0	\$15	\$0	\$15	\$30
28	Lemoyne Baseball Field	\$150	\$150	\$0	\$30	\$330
29	Meachem Multi-Purpose Field	\$0	\$510	\$30	\$270	\$810
30	Meachem Softball Field #1 Lighting	\$0	\$630	\$0	\$630	\$1,260
31	Norwood Park Multi-Purpose #1	\$150	\$700	\$30	\$60	\$940
32	Norwood Park Multi-Purpose #2	\$150	\$450	\$30	\$60	\$690
33	Roberts School	\$0	\$0	\$0	\$30	\$30
34	Roesler Park Baseball Field #1	\$0	\$0	\$0	\$30	\$30
35	Schiller Park Soccer Field	\$250	\$1,000	\$180	\$0	\$1,430
36	Sherman Park Ball Diamond #1	\$150	\$0	\$0	\$30	\$180
37	Sherman Park Ball Diamond #2	\$100	\$0	\$0	\$0	\$100
38	Sherman Park Multi-Purpose	\$0	\$90	\$30	\$30	\$150
39	Sunnycrest Baseball Field	\$0	\$250	\$563	\$0	\$813
40	Sunnycrest Baseball Field Lighting	\$0	\$0	\$450	\$0	\$450
41	Sunnycrest Main Turf Field	\$8,962	\$18,336	\$690	\$5,325	\$33,313
42	Sunnycrest Main Turf Lighting	\$364	\$425	\$0	\$575	\$1,364
43	Sunnycrest Practice Turf Field	\$12,207	\$10,762	\$2,436	\$2,723	\$28,127
44	Sunnycrest Practice Turf Field Lighting	\$3,242	\$2,262	\$834	\$200	\$6,539
45	Thornden Park Football Field	\$350	\$540	\$30	\$120	\$1,040
46	Valley Turf	\$2,750	\$3,702	\$1,936	\$2,591	\$10,979
47	Valley Turf Lighting	\$25	\$786	\$628	\$513	\$1,951
48	Wadsworth Park Baseball Field	\$140	\$150	\$0	\$585	\$875
49	Washington Square Park Soccer Field	\$50	\$50	\$0	\$30	\$130
50	Westmoreland Park Baseball Field	\$0	\$0	\$0	\$90	\$90
Total		\$43,105	\$59,869	\$15,055	\$18,044	\$136,073

Listing of Monies in Permit Fees Collected – Special Events:

***2022 is from January 1st, 2022 – June 30th, 2022**

		Calendar Year				
	01.420010 - Special Events - Rentals	2022	2021	2020	2019	Total
1	Bandwagon (City Stage)	\$7,500	\$12,200	\$1,430	\$9,130	\$30,260
2	Barry Park	\$200	\$130	\$240	\$300	\$870
3	Billings Park	\$0	\$150	\$0	\$90	\$240
4	Bob Cecile Community Center	\$0	\$0	\$0	\$180	\$180
5	Burnet Park	\$120	\$420	\$0	\$310	\$850
6	Clinton Square	\$6,990	\$7,020	\$90	\$270	\$14,370
7	Columbus Circle	\$350	\$250	\$30	\$250	\$880
8	Comfort Tyler Park Pavilion	\$1,100	\$2,260	\$210	\$1,215	\$4,785
9	Fayette Park (Fire Fighter's Park)	\$100	\$0	\$60	\$0	\$160
10	Forman Park (Police Memorial Park)	\$0	\$120	\$0	\$210	\$330
11	Franklin Square Park	\$1,075	\$595	\$540	\$600	\$2,810
12	Generator	\$1,430	\$1,600	\$0	\$0	\$3,030
13	Greenway Circle	\$0	\$0	\$50	\$30	\$80
14	Hanover Square	\$50	\$310	\$0	\$1,000	\$1,360
15	Homer Wheaton Park	\$50	\$0	\$0	\$0	\$50
16	Homer Wheaton Pavilion	\$0	\$0	\$90	\$0	\$90
17	Inner Harbor	\$1,310	\$1,275	\$200	\$285	\$3,070
18	Kirk Park	\$50	\$0	\$0	\$0	\$50
19	Kirk Park Covered Basketball Pavilion	\$410	\$430	\$80	\$230	\$1,150
20	Leavenworth Park	\$340	\$120	\$210	\$30	\$700
21	Lincoln Park	\$50	\$0	\$0	\$0	\$50
22	Lower Onondaga Park	\$250	\$250	\$0	\$60	\$560
23	Magnarelli Gymnasium	\$5,820	\$6,340	\$0	\$3,740	\$16,100
24	McKinley Park	\$0	\$50	\$0	\$0	\$50
25	Meschem Parking Lot	\$300	\$1,300	\$60	\$0	\$1,660
26	Onondaga Park	\$100	\$450	\$0	\$0	\$550
27	Onondaga Park Gazebo	\$455	\$1,200	\$420	\$510	\$2,585
28	Onondaga Park Pavilion	\$1,600	\$1,905	\$270	\$1,115	\$4,890
29	Ormand Spencer Park	\$150	\$0	\$0	\$60	\$210
30	Poss Arboretum	\$0	\$0	\$0	\$50	\$50
31	Rand Tract	\$0	\$200	\$0	\$0	\$200
32	Sankofa Park	\$470	\$910	\$0	\$210	\$1,590
33	Schiller Park	\$620	\$360	\$30	\$140	\$1,150
34	Schiller Park Gazebo	\$50	\$255	\$30	\$180	\$515
35	Skiddy Park	\$300	\$400	\$30	\$120	\$850
36	Spirit of Jubilee Park	\$140	\$410	\$0	\$320	\$870
37	Thornden Park	\$50	\$0	\$0	\$360	\$410
38	Thornden Park Amphitheater	\$325	\$1,485	\$250	\$360	\$2,420
39	Thornden Park Carriage House	\$1,050	\$480	\$300	\$660	\$2,490
40	Thornden Park Grove	\$0	\$200	\$180	\$0	\$380
41	Thornden Park Lily Pond	\$50	\$300	\$150	\$300	\$800
42	Thornden Park Pavilion	\$1,910	\$3,285	\$330	\$870	\$6,395
43	Thornden Park Rose Garden	\$625	\$830	\$335	\$240	\$2,030
44	Union Park	\$350	\$200	\$30	\$0	\$580
45	Walnut Park	\$0	\$0	\$0	\$360	\$360
46	Walnut Park (between Adams and Harrison)	\$0	\$100	\$0	\$30	\$130
47	Walnut Park (between Marshall and Adams)	\$50	\$200	\$0	\$180	\$430
48	Walnut Park (between Waverly and Marshall)	\$0	\$400	\$0	\$210	\$610
49	Ward Bakery Park	\$0	\$50	\$30	\$130	\$210
50	Washington Square Park	\$200	\$550	\$0	\$60	\$810
51	Wilson Park	\$620	\$460	\$0	\$80	\$1,160
Total		\$36,610	\$49,850	\$5,675	\$24,475	\$116,610

Parks Department Response to the Recommendations From the 2018 Facilities Audit:

1. ***Recommendation:*** *Proper communication within management is essential to achieving the goals of the department and informing employees about rules of conduct for dealing with potential fraud. Whether the communication is from staff to management or management to staff, providing clarity is most important and omits confusion, uncertainty, and ambiguity.*

Response: Regular discussions and meetings are held with current as well as new employees regarding facility payment due dates, collecting payments, as well as proper steps to process payments so that the processes are being done the same by all divisions.

2. ***Recommendation:*** *External communication to potential patrons of the facilities is also important for the Department. Creating an online plateau for scheduling and marketing would allow for an audience of customers to have a better idea of the resources available at the organization. When possible, posting reserved (unpaid) and booked (paid) locations would also be help disseminate information to the end users.*

Response: Facility permits are now available online by visiting the Parks Departments new software system at <https://syracuse.recdesk.com>. Constituents can now view the schedule of the parks and apply for permits directly online. Once a request by a patron online is made, it alerts them that the request has been submitted and will either be approved in 3-5 business days with a follow up email containing a link to make the payment of the permit fee OR someone from the department will reach out if there are further questions before approving and sending the payment link.

Once a permit request is “approved” the RecDesk software sends the patron an email containing a link directly to pay for their permit fee online via cred/debit card. They are given a grace period of 3 business days to make payment. Patrons who do not have the means to pay by card are able to still come directly to the Parks Department main office and pay by check, cash, or money order. Payment by these methods are electronically logged and tracked in RecDesk.

Since the implementation of credit card payments directly online, we find that most of our constituents prefer this convenient method of payment.

3. ***Recommendation:*** *The Parks Department currently has no existing legislation or any written criteria for fee waivers. The department should have legal documentation of policies and procedures pertaining to the discounting or waiver of fees for neighborhood groups, local leagues, non-profits, etc. These discounts and waivers need to be approved by the Common Council either individually or parameters need to be set for when fees can be waived by the Commissioner.*

Response: This is an area that the department is still working on and will continue to push for a solution.

4. **Recommendation:** *Accounting practices should exist with elements to perform proper bank reconciliations. Currently, paper ledgers are used to document permits and events that have been paid. We believe that eTrak usage should be expanded. In addition to scheduling events, storing contact data and payments received, eTrak should be used to collect payments with its online payment system. The Department should be able to match deposit records to a daily report made available thru eTrak. When our office requested information to perform this task, the initial information was insufficient. After a review of eTrak with staff, sufficient data was received.*

Response: The department has moved on to electronic ledgers for monies collected. Since moving to RecDesk all fees run through this system. We now have POS systems at our golf courses and rinks for constituents to pay directly via credit card, cash, or check. All payment methods run through this POS system in RecDesk. Permit fee payments, rentals, etc. also run directly through rec desk.

Reports are run regularly by the admin office by pulling our revenue out of RecDesk that includes and shows all payments collected. This reporting will show how much came in for each of the following categories: Cash, Check/M.O., Credit Card. The report then further breaks it down by the GL Account it was deposited into. Each division within the Parks Department has their own GL Accounts that shows what they have collected during the time period that the report was run for.

5. **Recommendation:** *Based on the extensive number of programs and multiple facilities that the Parks Department collects money for, it should be an operation that handles collections with modern day standards. Currently, there is no ability to accept payment by credit cards or electronic checks. We believe this is preventing the collection of revenues in some situations and is unattractive to customers and clients who are accustomed to using electronic payment methods. We were provided examples where residents attempted to pay electronically and were turned down and asked to seek out the nearest ATM. The parks department should consider accepting electronic payments as soon as possible. Parks staff advised us that they were told electronic payments were not allowed by law; we were not able to find evidence of such law. Currently the City accepts electronic payments for tax bills, water bills, and parking violations. We believe that a similar system can be utilized for payment collection at the Parks Department.*

Response: We have corrected this issue by accepting credit card payments through RecDesk both for facility permit payments and by using the RecDesk POS system at all 2 rinks and both golf courses.

Findings and Recommendations:

Finding #1: The significant deficiencies in internal controls found in the 2018 Performance Audit of the Department of Parks, Recreation & Youth Programs have been addressed and corrected to the point of becoming a strength of the Department.

Through serious self-reflection, planning and commitment to changing the culture at the Department of Parks, Recreation and Youth Programs, the staff has been proactive in the implementation of the recommendations from the 2018 Performance Audit. The addition of the RecDesk software has given the Department and the potential patrons of the Department's facilities a proper tool to improve the efficiency of applying for, processing, and issuing facility permits. "Vulnerabilities to fraud and illegitimate activities", as documented in the 2018 Audit, have been eliminated, and the "antiquated process" of tracking permit applications and collecting payments and issuing permits has been overhauled and improved immensely. The new process has proven worthy of the large responsibility for maintaining and regulating the multitude of indoor and outdoor recreational facilities across the City of Syracuse.

Recommendation #1: Maintain and enhance the level of service provided to patrons going forward.

Administration's Response #1: *The Administration appreciates the recognition and is pleased the Office of the City Auditor is in agreement regarding the value of RecDesk as a software tool to manage online registration, facility scheduling and payment information.*

Finding #2: The Department of Parks, Recreation & Youth Programs still has no existing legislation or any written criteria for fee waivers, as recommended in the 2018 Facilities Audit.

The Commissioner has acknowledged that this is an area that the Department is still working on and will continue to push for a solution.

Recommendation #2: The Department should have legal documentation of policies and procedures pertaining to the discounting or waiver of fees for neighborhood groups, local leagues, non-profits, etc.

There may be certain reasonable instances where City of Syracuse residents and City non-profit entities should be eligible for special discounts on facility permit fees, versus non-City residents using the same facilities provided by the Parks Department. However, these discounts and waivers need to be approved by the Common Council either individually or parameters need to be set for when fees can be waived by the Commissioner.

Administration's Response #2: *The Administration agrees with the recommendation and fully intends to resolve the concern with written policies and procedures, including legislation before the Common Council, if warranted.*

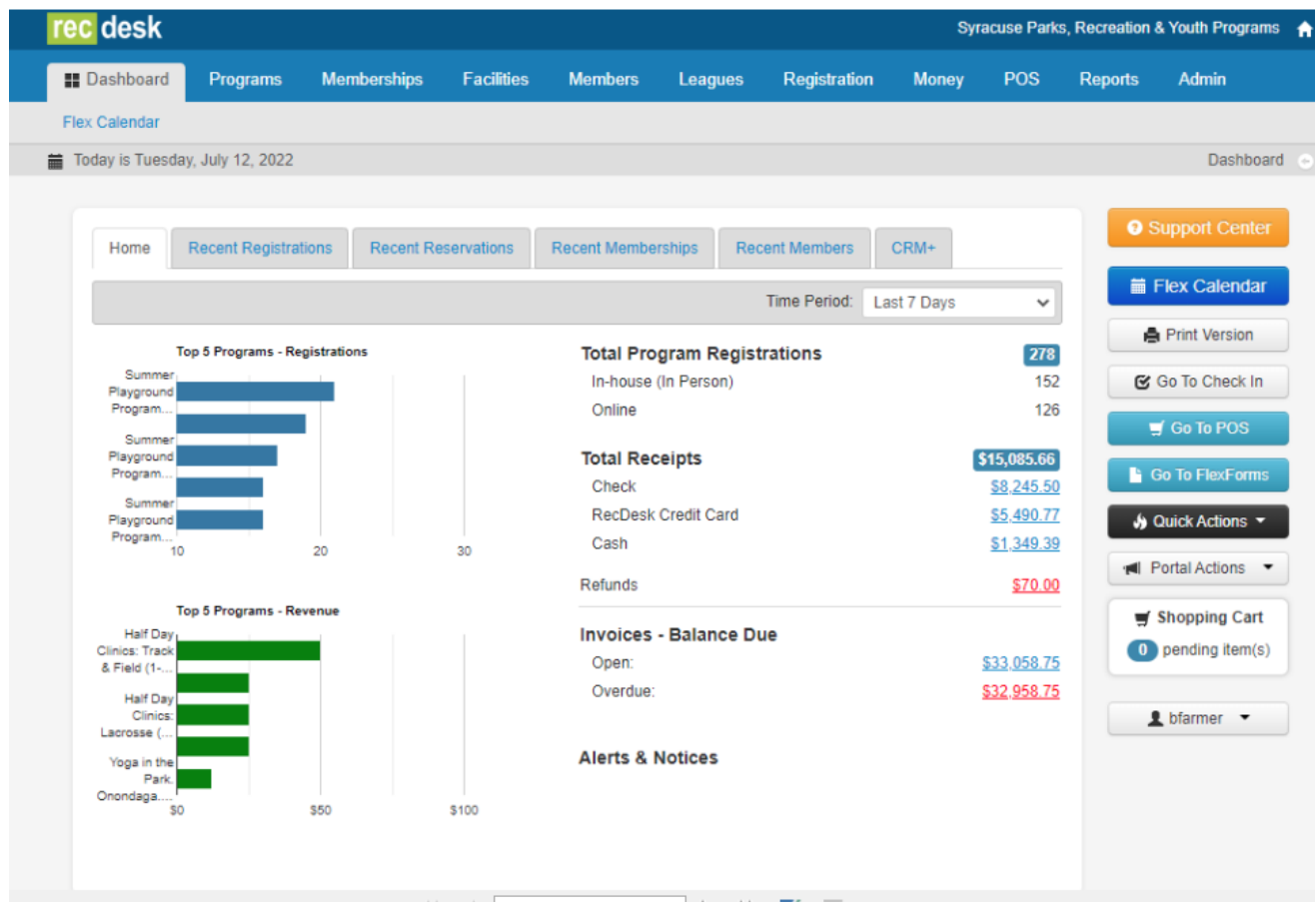
Visual Guide on Processing Permits in RecDesk for New Employees:

The following is a visual guide, provided by the Department of Parks, Recreation & Youth Programs during the course of our Performance Audit, for the period of January 1st, 2019, through June 30th, 2022, on the processing of permits by Parks staff, through the Department's RecDesk software system.

Our Office strongly believes that this software is a significant and crucial upgrade from the Department's previous eTrak software, in terms of efficient permit processing and internal security regarding vulnerability to fraud and illegitimate activities. We have high confidence in the software's capability and the performance of the staff of the Department of Parks, Recreation & Youth Programs, in avoiding the internal control issues that were inherent in the eTrak system.

Once a constituent applies for a permit directly online at <https://syracuse.recdesk.com>, the reservation is efficiently processed through the steps presented below:

1 Department Dashboard



2 Starting the Approval Process of an Online Reservation:

STEPS FOR PROCESSING ONLINE RESERVATIONS

From the home screen dashboard select the recent reservations tab

Recent online reservations will show up with a blue box next to them under reservation source

To start the approval process of an online reservation..
Click on the park name in BLUE

Name	Reservation Source	Invoice	Date	Time
Onondaga Park Pavilion 8/5/2022 - 12:00 PM Birthday party	Online	Invoice	6/29/2022	10:28 AM
Comfort Tyler Park Pavilion 7/8/2022 - 8:00 AM m bnn	Online	Invoice	6/29/2022	10:28 AM
Kirk Park 7/16/2022 - 11:00 AM Neighborhood Meet & Greet	In-house	Invoice	6/29/2022	7:51 AM
Meachem Ice Rink 6/28/2022 - 7:00 PM Valley	In-house	Invoice	6/28/2022	4:48 PM
Lewis Park 7/24/2022 - 1:00 PM Reunion	In-house	Invoice	6/28/2022	1:10 PM
Inner Harbor 10/30/2022 - 11:00 AM Witches and Heathens of CNY	In-house	Invoice	6/28/2022	11:08 AM
Thornden Park Lily Pond 6/30/2022 - 5:30 PM Memorial	In-house	Invoice	6/28/2022	7:36 AM
Kirk Park Covered Basketball Pavilion 7/7/2022 - 3:30 PM Prayer in the Park	In-house	Invoice	6/27/2022	3:00 PM
Thornden Park Pavilion 7/29/2022 - 3:00 PM Cumulus Office Picnic	In-house		6/27/2022	1:17 PM
Meachem Ice Rink 6/26/2022 - 5:30 PM Valley	In-house	Invoice	6/26/2022	7:05 PM

Showing 1 to 10 of 100 entries

3 Printing Permit Request:

The screenshot displays a reservation management interface. At the top, there are search filters for Member (Last name...), Facility (All Facilities), Date Range, and Reservation Id (1148626). Below these is an 'Apply Filter' button. A table lists reservations, with the first row highlighted: 'Birthday party' on 8/5/2022 from 12:00 PM to 4:00 PM, for member 'NAME', with a fee of \$50.00 and security of \$0.00. A 'Bail Due' status is shown. To the right of the table is an 'Actions' dropdown menu. A red arrow points from the text 'Click on FORM ACTIONS' to this dropdown. Another red arrow points from the text 'Select Print Permit Request' to the 'Print Permit Request' option in the dropdown menu. The dropdown menu also includes 'Form Actions', 'Print Permits', 'Details', 'View/Edit Forms', 'Print REQUEST TO RESERVE POLICY', 'Print ALL Forms', and 'Edit Entire Series'. On the right side of the interface, there is a sidebar with various buttons: 'Support Center', 'Flex Calendar', 'Print Version', 'Go To Check In', 'Go To POS', 'Go To Forms', 'Quick Actions', 'Portal Actions', 'Shopping Cart' (0 pending item(s)), and a user profile 'bfarmer'. Below the table, there is a section for 'Onondaga Park Pavilion' with a table showing reservation details: Start Date (8/5/2022 (Fri)), Day (Friday), Setup (0 min), Time (12:00 PM - 4:00 PM), Teardown (0 min), and Group Size (20). The line description is 'Birthday party'.

Member: Last name... Facility: All Facilities
Date Range: - Reservation Id: 1148626
Apply Filter

Actions

Usage	Date	Time	#	Member	Fee	Security
Birthday party	8/5/2022	12:00 PM - 4:00 PM	1	"NAME"	\$50.00	\$0.00

Reserved Facility: Onondaga Park Pavilion

Form Actions Print Permits Details

View/Edit Forms

Print REQUEST TO RESERVE POLICY

Print Permit Request

Print ALL Forms

Edit Entire Series

Support Center

Flex Calendar

Print Version

Go To Check In

Go To POS

Go To Forms

Quick Actions

Portal Actions

Shopping Cart

0 pending item(s)

bfarmer

Reservation Id: 1148626 Go to Invoice

Note:

Create Date: 6/29/2022

Created By: Online

Private Note:

Onondaga Park Pavilion

Start Date	Day	Setup	Time	Teardown	Group Size
8/5/2022 (Fri)	Friday	0 min	12:00 PM - 4:00 PM	0 min	20

Edit Occurrence

Line Description: Birthday party

4 Exporting the Permit Request as a PDF For Future Printing:

LIVE RESERVATIONS

Select PDF and then Export to pull up the permit request in a PDF file that can later be printed.

Close this Box after you export it to a PDF file

The screenshot shows the 'rec desk' web application interface. The top navigation bar includes links for Dashboard, Programs, Memberships, Facilities, Members, Leagues, Registration, Money, POS, Reports, and Admin. The 'Facilities' tab is selected. Below the navigation bar, there's a search bar and a date indicator 'Today is Wednesday, June 29, 2022'. The main content area displays a 'Reservation Forms' window for a 'Permit Request' for 'Onondaga Park Pavilion - 8/5/2022 12:00 PM'. The form includes fields for 'Event Type' (Kids Birthday Party), 'Start Time Requested' (12:00 PM), 'End Time Requested' (4:00 PM), and 'Expected Number of Attendants' (20). A dropdown menu is open, showing options to 'Export to the selected format', including 'Acrobat (PDF) file', 'CSV (comma delimited)', 'Excel 97-2003', 'Rich Text Format', 'TIFF file', and 'Web Archive'. Red arrows point from the text instructions to the 'Export' button and the 'Acrobat (PDF) file' option in the dropdown menu.

5 Assigning Appropriate Times For Online Reservations (based off PDF Permit Request):

The screenshot shows the 'rec desk' web application interface for Syracuse Parks, Recreation & Youth Programs. The top navigation bar includes links for Dashboard, Programs, Memberships, Facilities, Members, Leagues, Registration, Money, POS, Reports, and Admin. The 'Facilities' tab is active, showing a list of facilities and a reservation search bar. The reservation search results show a reservation for a birthday party at Onondaga Park Pavilion, scheduled for 8/5/2022 from 12:00 PM to 4:00 PM. The reservation is for a member named 'NAME' and has a fee of \$50.00. The reservation is currently in a 'Pending' state. A red arrow points to the 'Edit Entire Series' button, which is located next to the reservation details.

Member: Last name... Facility: All Facilities
Date Range: - Reservation Id: 1148626
Apply Filter

Actions

Usage	Date	Time	#	Member	Fee	Security
Birthday party	8/5/2022	12:00 PM - 4:00 PM	1	"NAME"	\$50.00	\$0.00

Reserved Facility: Onondaga Park Pavilion

CRM Notes 0 Documents 0 Tasks 0

Reservation Id: 1148626 Go to Invoice
Note:
Create Date: 6/29/2022
Created By: Online
Private Note:

Edit Entire Series

Start Date	Day	Setup	Time	Teardown	Group Size
8/5/2022 (Fri)	Friday	0 min	12:00 PM - 4:00 PM	0 min	20


Line Description: Birthday party

Click on EDIT ENTIRE SERIES to start assigning the appropriate times based off the exported PDF Permit Request

6 Assignment of Permit Fee

Birthday party

Customer



"NAME"

Non Resident

Date of Birth

Visibility

Private

Status

Approved

Note

Color

#3376A4

Reservation Schedule

Standard Fee

\$50.00

Add-on Fee

\$0.00

Security Deposit

\$0.00

Total



\$50.00

Delete selected (0)

Add New Time Slots

Onondaga Park Pavilion

1 time slot(s)

Start Date	End Date	Status	Total Fees (fees + security)
<input type="checkbox"/> Birthday party 08/05/2022 12:00 PM	08/05/2022 04:00 PM		\$50.00  

☐ Send confirmation email to customer

Cancel Reservation

Save Reservation

Go To Check In

Go To POS

Go To FlexForms

Quick Actions

Portal Actions

Shopping Cart

0 pending item(s)

bfarmer

Click on the little PENCIL to edit the times and assign the permit fee

19

7 Editing of Reservation Time and Permit Fee:

cuse.recdesk.com/Director/facilities/ProcessReservation.aspx?operation=EDIT&reservationId=1148626&noback=1

rec desk Syracuse Parks, Recreation & Youth Programs

Dashboard Programs Memberships Facilities Members Leagues Registration Money POS Reports Admin

Facility List Reserve Facility Reservation Search Permitting Templates Add New Facility Attended Check In Self Check In Reservation Approval

Today is Wednesday, June 29, 2022 Edit Reservation

Edit Reservation

Edit Facility

Facility * Group Size * Line Description

Onondaga Park Pavilion 20 Birthday party

Start Time 08/05/2022 12 : 00 PM Set Up (mins) 0

End Time 08/05/2022 4 : 00 PM Tear down (mins) 0

Edit Fees

Fee Type	Fee Amount	Rate Type	Security Deposit
Permit Fee Block 1 - \$50.00 per occurrence	50	Per Occur	0
- Select a Fee Type -			
Permit Fee Block 1 - \$50.00 per occurrence			
Permit Fee Block 2 - \$100.00 per occurrence			
Permit Fee Block 3 - \$150.00 per occurrence			
Cancel			

Save Changes >

Support Center

Flex Calendar

Print Version

Go To Check In

Go To POS

Go To FlexForms

Quick Actions

Portal Actions

Shopping Cart

0 pending item(s)

bfarmer

Adjust the times for the permit based off of the request you exported to a PDF File

Then assign the appropriate fees (\$50 for every 4 hours the booked the park)


Then SAVE CHANGES

8 Editing of Reservation Time and Permit Fee (Continued):

com/Director/facilities/ProcessReservation.aspx?operation=EDIT&reservationId=1148626&noback=1

Birthday party [Edit Details](#)

Customer

 **"NAME"**
New Resident
Date of Birth: [REDACTED]

Visibility Private **Color** #3376A4

Status Approved

Note

Reservation Schedule

Standard Fee	\$50.00
Add-on Fee	\$0.00
Security Deposit	\$0.00
Total	\$50.00

[Delete selected \(0\)](#) [Add New Time Slots](#)

Onondaga Park Pavilion 1 time slot(s)

Start Date	End Date	Status	Total Fees (fees + security)
<input type="checkbox"/> Birthday party 08/05/2022 12:00 PM	08/05/2022 04:00 PM	Edit	\$50.00 Info Edit

☐ Send confirmation email to customer

[Cancel Reservation](#) [Save Reservation](#)

Click SAVE RESERVATION

9 Completing Reservation:

om/Director/facilities/processreservation.aspx?operation=COMPLETE_SAVED&reservationId=1148626

rec desk Syracuse Parks, Recreation & Youth Programs

Dashboard Programs Memberships **Facilities** Members Leagues Registration Money POS Reports Admin

Facility List Reserve Facility Reservation Search Permitting Templates Add New Facility Attended Check In Self Check In Reservation Approval

Today is Wednesday, June 29, 2022

Reservation Complete

Your reservation was saved.

Add New Reservation View Reservation

Click VIEW RESERVATION

Support Center
Flex Calendar
Print Version
Go To Check In
Go To POS
Go To FlexForms
Quick Actions
Portal Actions
Shopping Cart (0 pending item(s))
bfarmer

10 Sending Permit Fee Invoice Fee to Customer:

The screenshot shows the 'rec desk' web application interface for Syracuse Parks, Recreation & Youth Programs. The top navigation bar includes links for Dashboard, Programs, Memberships, Facilities, Members, Leagues, Registration, Money, POS, Reports, and Admin. Below this, a secondary navigation bar lists options like Facility List, Reserve Facility, Reservation Search, Permitting Templates, Add New Facility, Attended Check In, Self Check In, and Reservation Approval. The main content area displays a reservation for a 'Birthday party' on 8/5/2022 at 12:00 PM - 4:00 PM, with a fee of \$50.00. A red arrow points to the 'Go to Invoice' link next to the reservation ID 1148626. A text box on the right side of the screen states: 'Click on GO TO INVOICE to send the permit fee invoice to the customer'.

Member: Last name... Facility: All Facilities
Date Range: - Reservation ID: 1148626
Apply Filter

Actions

Usage	Date	Time	#	Member	Fee	Security
Birthday party	8/5/2022	12:00 PM - 4:00 PM	1	"NAME"	\$50.00	\$0.00

Reserved Facility: Onondaga Park Pavilion

Form Actions Print Permits Details

CRM Notes 0 Documents 0 Tasks 0

Reservation ID: 1148626 Go to Invoice

Note:
Create Date: 8/29/2022
Created By: Online
Private Note:

Edit Entire Series

Onondaga Park Pavilion

Start Date	Day	Setup	Time	Teardown	Group Size
8/5/2022 (Fri)	Friday	0 min	12:00 PM - 4:00 PM	0 min	20

Line Description: Birthday party

Support Center
Flex Calendar
Print Version
Go To Check In
Go To POS
Go To FlexForms
Quick Actions
Portal Actions
Shopping Cart
pending item(s)
bfarmer

Click on GO TO INVOICE to send the permit fee invoice to the customer

11 Sending Permit Fee Invoice Fee to Customer (continued):

The screenshot displays the 'rec desk' software interface for 'Syracuse Parks, Recreation & Youth Programs'. The top navigation bar includes links for Dashboard, Programs, Memberships, Facilities, Members, Leagues, Registration, Money, POS, Reports, and Admin. Below this, a secondary bar lists actions like Invoice List, Payment Search, Create Invoice, Payment Reconciliation, Payment Plan Templates, Auto-Pay History, and Household Balances. The main content area shows an invoice for 'Onondaga Park Pavilion' with a total amount due of \$50.00. A red arrow points to the 'Actions' dropdown menu, which includes the option 'Send Invoice to Customer'.

CRM Notes 0 Documents 0 Tasks 0

Invoice #0089997 Edit Actions

Created: 6/29/2022 10:28 AM

Customer	Invoice Date	Due Date	Invoice #	Status
"NAME"	6/29/2022	6/29/2022	0089997	OPEN

Item	Qty	Unit Price	Amount	Sec. Desc	Sales Tax	Amount Due
Onondaga Park Pavilion	1	50.00	50.00	0.00		50.00

8/5/2022
Birthday party Details

Sub Total	\$50.00
Sales Tax	\$0.00
Total	\$50.00
Less Amount Paid	(\$0.00)
Amount Due	\$50.00

Make a Payment

Notes Payments History

6/29/2022 - 4
sent invoice on 6/29/22

Support Center
Flex Calendar
Print Invoice
Send Invoice to Customer
Merge this Invoice with Another
Create Payment Plan
Mark Invoice as CLOSED
Shopping Cart
0 pending item(s)
bfarmer

Click on ACTIONS and then send invoice to customer

12 Generation of Invoice Email to be Sent to Customer:

Dashboard Programs Memberships Facilities Members Leagues Registration Money POS Reports

Invoice List Payment Search Create Invoice Payment Reconciliation Auto-Pay History Household Balances

Today is Wednesday, June 29, 2022 Send Invoice

Send Invoice #0089997

To: "NAME"

CC: "NAME"

Subject: Invoice #0089997 - Syracuse Parks, Recreation & Youth Programs

The public link to the invoice is included in the body of the email below. You can expand on and modify the message any way you wish, but be sure not to remove the link/url as the customer will then not be able to navigate to the Invoice.

Attached is a link to your invoice. You can navigate to the Invoice to view details and/or make an online payment.

Go to Invoice now: [Invoice #0089997](#)

Words:26 Characters:156

Cancel Send

Support Center

Flex Calendar

Print Version

Go To Check In

Go To POS

Quick Actions

Portal Actions

Shopping Cart

0 pending item(s)

bfarmer

This is the invoice email that will be sent. You can add any additional info you want to the body of the email and then hit send

13 Adding Internal Tracking Notes on Generated and Sent Invoice:

The screenshot displays the 'rec desk' CRM interface for 'Syracuse Parks, Recreation & Youth Programs'. The top navigation bar includes links for Dashboard, Programs, Memberships, Facilities, Members, Leagues, Registration, Money, POS, Reports, and Admin. Below this, a secondary bar lists specific actions like Invoice List, Payment Search, Create Invoice, Payment Reconciliation, Payment Plan Templates, Auto-Pay History, and Household Balances. The main content area shows 'Invoice #0089997' created on 6/29/2022 at 10:26 AM. It lists a customer named 'NAME' with an invoice date and due date of 6/29/2022, an amount of \$50.00, and a status of 'OPEN'. The invoice details include a line item for 'Onondaga Park Pavilion' with a quantity of 1, unit price of 50.00, and a total amount due of \$50.00. A 'Make a Payment' button is visible. On the right side, there are various utility buttons like 'Support Center', 'Flex Calendar', 'Print Version', 'Go To Check In', 'Go To POS', 'Go To Field Arms', 'Quick Actions', 'Portal Actions', 'Shopping Cart', and a user profile for 'blarmer'. At the bottom, there is a 'Notes' section with a tab for 'Payments' and a 'History' tab. A red arrow points to the 'Add New Note' button in the notes section.

Once the email is sent just add a note to the bottom with the date the invoice was emailed

14 Adding Sent Invoice to “In Process” Permit File for Tracking Payment Status:

Now go back to the original PERMIT REQUEST PDF that you exported and add the date that it was emailed, print it and place it in the "IN PROCESS" permit file to do a follow up on when payment is made

The screenshot shows a PDF form titled "Permit Request" with a red date stamp "Invoice sent on 6/29/22" and a "Print Date 6/29/2022". The form contains the following fields:

- Permit Request**
- "NAME"**
- Onondaga Park Pavilion - 8/5/2022 12:00 PM*
- Event Type**
Kids Birthday Party
- Permits are \$50 for every four (4) hours you book the park. Please select the start and end time of your permit request:
- Start Time Requested**
12:00 PM
- End Time Requested**
4:00 PM
- Expected Number of Attendants:**

The PDF is displayed in a software window titled "ReportBook - 2022-06-29T110800.268.pdf" with a standard toolbar and a sidebar on the left.

15 Receiving Payment for Invoiced Permit Fees:

NEXT STEPS...

Follow up will be needed on checking that payment has been made. If payment has not been made within 3 business days of the invoice being sent a courtesy call is made giving them one more business day to complete payment. If payment is not made the reservation hold is canceled, the invoice is marked as closed with a note being made in recdesk.

Example of the note:

The screenshot shows the 'rec desk' CRM interface for 'Syracuse Parks, Recreation & Youth Programs'. The top navigation bar includes Dashboard, Programs, Memberships, Facilities, Members, Leagues, Registration, Money, POS, Reports, and Admin. The sub-navigation bar includes Invoice List, Payment Search, Create Invoice, Payment Reconciliation, Payment Plan Templates, Auto-Pay History, and Household Balances. The main content area displays 'Invoice #0087506' with a status of 'CLOSED'. The invoice details include a customer named 'NAME', an invoice date of 5/25/2022, a due date of 5/25/2022, and a total amount of \$150.00. The item list shows 'Onondaga Park Pavilion' for \$150.00. The right sidebar contains various action buttons like 'Support Center', 'Flex Calendar', 'Go To Check In', 'Go To POS', 'Go To FlexForms', 'Quick Actions', 'Portal Actions', 'Shopping Cart', and 'pending item(s)'. The bottom section shows the 'Notes' tab with a note dated 6/28/2022 stating 'permit not paid for, hold canceled, no permit issued'.

Customer	Invoice Date	Due Date	Invoice #	Status	Total
"NAME"	5/25/2022	5/25/2022	0087506	CLOSED	\$150.00

Item	Qty	Unit Price	Amount	Sec.Disc	Sales Tax	Amount Due	Amount Paid
Onondaga Park Pavilion	1	150.00	150.00	0.00		150.00	0.00

Summary	
Sub Total	\$150.00
Sales Tax	\$0.00
Total	\$150.00
Less Amount Paid	(\$0.00)
Amount Due	\$150.00

Notes: 6/28/2022 - 4
permit not paid for, hold canceled, no permit issued

Click on ACTIONS and select "Mark Invoice as Closed"
This will change the "STATUS" of the invoice to CLOSED because they no longer owe us payment due to no permit being issued

16 After Payment of Permit Fees is Completed:

NEXT STEPS...

If payment has been made here is what the invoice will look like:

The screenshot displays the 'rec desk' software interface for Syracuse Parks, Recreation & Youth Programs. The top navigation bar includes links for Dashboard, Programs, Memberships, Facilities, Members, Leagues, Registration, Money, POS, Reports, and Admin. The main content area shows an invoice for Invoice #0090331, created on 7/5/2022 at 10:00 PM. The invoice status is 'PAID' in green. The amount due is \$0.00. The interface includes a sidebar with various tools and a main content area with a table of items and a history section. Red arrows point to specific elements with explanatory text.

The STATUS of the invoice will show with a green PAID under it

It will also show the amount due as being \$0.00

You can click below in the history to see the entire work flow of when the request came in, when the request was approved and assigned a permit fee. It shows the date the payment was made and how it was made

Customer	Invoice Date	Due Date	Invoice #	Status	Total
"NAME"	7/5/2022	7/5/2022	0090331	PAID	\$50.00

Item	Qty	Unit Price	Amount	Sec. Dep.	Sales Tax	Amount Due	Amount Paid
Thornden Park Pavilion	1	50.00	50.00	0.00		50.00	50.00
Sub Total							\$50.00
Sales Tax							\$0.00
Total							\$50.00
Less Amount Paid							(\$50.00)
Amount Due							\$0.00

Activity	Date	Description	User
NEW	7/5/2022	Invoice created in the Amount of \$0.00	-Online-
UPDATE	7/6/2022	Status: OPEN Invoice Amount: \$50.00 Balance Due: \$50.00 Due Date: 7/5/2022	Bnugent
PAYMENT	7/6/2022	Payment Id #76500 applied in the amount of \$50.00. Payment Type: CC. Payment Source Application: COMMUNITY	-Online-
UPDATE	7/6/2022	Status: PAID Invoice Amount: \$50.00 Balance Due: \$0.00 Due Date: 7/5/2022	-Online-

Appendix:

Appendix A:



OFFICE OF THE CITY AUDITOR

CITY OF SYRACUSE, CITY AUDITOR NADER P. MAROUN

Audit Engagement Memorandum

Date: January 13, 2022

To: Mayor Ben Walsh

CC: Julie LaFave - Commissioner of Department of Parks, Recreation & Youth Programs

From: Nader Maroun, City Auditor

RE: Department of Parks, Recreation & Youth Programs Facilities Performance Audit

As requested by 2nd District Councilor Patrick Hogan, the Office of the City Auditor has initiated a Performance Audit of the Department of Parks, Recreation & Youth Programs for the period of January 1, 2019 through December 31, 2021.

This Performance Audit will review the policy, procedures and practices utilized in the issue of permits for City facilities. This Performance Audit will include the record of monies in permit fees collected, and staffing levels of the Department of Parks, Recreation & Youth Programs.

If you have any questions please feel free to contact our office.

Thank you.

Appendix B:

Common Council Office
314 City Hall
Syracuse, N.Y. 13202



Council Office: (315) 448-8466
Fax: (315) 448-8423

CITY OF SYRACUSE COMMON COUNCIL

PATRICK J. HOGAN
Councilor – 2nd District

December 10, 2021

Hon. Nader Maroun
Auditor
City of Syracuse
233 East Washington Street, Room 433
Syracuse, New York 13202

Dear Auditor Maroun:

I am formally requesting a full audit of the Syracuse Department of Parks, Recreation & Youth Programs' procedures and practices employed in the issuing of permits for their facilities, including the listing of monies in permit fees collected over the last three years.

Commissioner LaFave has expressed the inability to compile estimates of permits fees. On this matter, I am requesting an audit into the staffing levels of this department.

Please be advised former City Auditor Martin Masterpole conducted a 2018 Department of Parks, Recreation & Youth Programs Facilities Audit with findings and recommendations.

Thank you for your consideration in this regard.

Sincerely,

A handwritten signature in blue ink, appearing to read "Patrick J. Hogan", followed by a horizontal line.

Patrick Hogan
Chairperson - Parks, Recreation & Youth Programs (Veteran's Affairs)
2nd District Councilor

cc: Members of the Syracuse Common Council
Commissioner LaFave, Department of Parks, Recreation & Youth Programs
Corey Driscoll Dunham, Chief Operating Officer

212 Bryant Ave. · Syracuse, N.Y. 13204 · phogan@syrgov.net

Appendix C:

shall be deemed to be finally corrected as of September 30. Effective for the fiscal year beginning July 1, 1994 and for each fiscal year thereafter, the assessment rolls shall be deemed finally corrected as of March 31, 1994 and as of March 31 for each year thereafter.

- (7) The taxable status of real property shall be determined annually as of July 1. Effective for the fiscal year beginning July 1, 1994 and for each fiscal year thereafter, the taxable status of real property shall be determined as of January 1, 1994 and annually thereafter as of January 1.

(L.L. No. 24-1977; L.L. No. 4-1992, §§ 1, 2; L.L. No. 12-1993, § 1)

Editors Note: Chapter 75 of the Laws of 1906 is found in Part 5, section 19-26 et seq. of this publication.

Section 5-402. Real property.

- (1) The commissioner of assessment shall maintain a comprehensive and accurate inventory of all real property in which the city has any right, title or interest.
- (2) Maintain records and maps of all real property in the city showing which property is subject to taxation and which property is by law exempt from taxation.
- (3) Negotiate lease and, when authorized by council, lease real property owned by the city for such periods as such property is not required for municipal purposes.

Section 5-403. Deputies.

The commissioner of assessment shall appoint three (3) deputies, one of whom shall be designated in his appointment as deputy, and in the case of absence or disability of the commissioner, or of a vacancy in his office, such deputy shall discharge the duties of the office until the commissioner resumes his disability ceases, or the vacancy is filled.

Section 5-501. Functions.

The department of audit, headed by the city auditor, shall:

- (1) Conduct, at least annually, an audit (commonly known as a post-audit) of the affairs of every officer, department and board of the city, including the board of education and the Syracuse Housing Authority.
- (2) Conduct special audits whenever the mayor or council shall order them to be made.
- (3) Furnish copies of all audit reports to the official concerned, to the mayor and the council.
- (4) Make such recommendations for the improved administration of affairs of the city government as it shall deem proper.