



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

**AUDIT
OF THE CITY OF SYRACUSE
DEPARTMENT OF
PUBLIC WORKS**

**PHILIP J. LATESSA
SYRACUSE CITY AUDITOR**

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

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

Members of the Common Council
City of Syracuse, New York

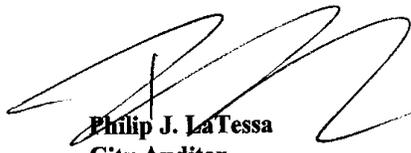
Jeffery Wright
Acting-Commissioner
Department of Public Works
City of Syracuse, New York

This report presents the results of our audit of the Department of Public Works.

We conducted our examination in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States and *Standards for the Professional Practice of Internal Auditing*, as promulgated by the Institute of Internal Auditors. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under examination. An audit also includes assessments of applicable internal control and compliance with requirements of law and regulations when necessary to satisfy audit objectives. The management of the City of Syracuse, New York, is responsible for establishing, maintaining and complying with the internal control structure and for compliance with applicable laws, regulations and contracts.

This report is intended solely for the information of the Mayor, the Common Council and the Department of Public Works of the City of Syracuse, New York. However, this report is a matter of public record and its distribution is not limited.

We would like to thank all the Department of Public Works personnel who assisted and cooperated with us during our examination.



Philip J. LaTessa
City Auditor
February 21, 2007

**City of Syracuse
Department of Audit
February 20, 2007**

**Audit of the Department of
Public Works**

INTRODUCTION:

As authorized by Section 5-503 of the City of Syracuse Charter, an examination by the Auditor in matters of moneys in possession of the City shall be substantially continuous. An unannounced audit of the Department of Public Works was conducted on January 3, 2007. The examination was administered in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States and *Standards for the Professional Practice of Internal Auditing*, as circulated by the Institute of Internal Auditors.

These standards necessitate that the audit is planned and performed to attain a reasonable foundation for the judgments and conclusions regarding the function under examination. This review also included evaluations of applicable internal controls and compliance with requirements of law and regulations when necessary to satisfy audit objectives.

The management of the City of Syracuse, New York, is responsible for establishing, maintaining and complying with the internal control structure and for compliance with applicable laws, regulations and contracts.

This report is intended solely for the information of the Mayor, the Common Council and Department of Public Works of the City of Syracuse, New York, yet it is understood to be a matter of public record and its distribution is not limited. Further information regarding this audit is available at the City of Syracuse's Audit Department upon request. The Audit Department would like to thank the Division of Public Work's personnel who assisted and cooperated with us during our audit.

BACKGROUND INFORMATION:

The Department of Public Works (DPW) is located on Canal Street in the City of Syracuse. DPW is one of the larger departments in city government comprising eight (8) different divisions within DPW that have expenditures which exceed 25 million dollars annually and containing 315 full-time budgeted positions. The divisions under DPW include Main Office (Administration), Information and Service Requests, Street Repair, Motor Equipment Maintenance, Snow and Ice Control, Waste Collection, Recycling and Disposal, Street Cleaning and Transportation.

The Main Office directs all the activities of all the divisions of DPW and provides staff accounting and personnel management service to DPW. The Division of Information and

Service Requests is responsible for handling requests for services for those services provided by DPW and complaints from residents in the city. This division also functions as a general information line relative to local government services and is the first resource used by those seeking local government assistance.

The Division of Street Repair is responsible for the maintenance and repair of all city streets, curbs and sidewalks. The Division of Motor Equipment Maintenance (MEM) is responsible to maintain and repair all motor equipment assigned to DPW and approximately 40 pieces of equipment assigned to other departments. The division also is responsible for operating and maintaining the computerized fuel facility at Canal Street that serves over 1,000 vehicles and 2,000 employees from various local governmental entities.

The Division of Snow and Ice Control is responsible for the maintenance of streets during snow conditions; this includes approximately 244 miles of streets. The Division of Street Cleaning provides street cleaners (mechanical) and street sweeping/flushing. On a seasonal basis, the division provides cleanup of open area violations, collection of demolition debris, and the majority of the personnel and equipment for spring cleanup, leaf collection and snow removal operations.

The Division of Transportation is charged with the responsibility of assuring municipal transportation in the most convenient and safe manner. This includes the implementation, operation and maintenance of the City's traffic system services and street lighting. The division has the responsibility for the operation and maintenance of City parking meters and the inspection of all municipal parking lots and parking garages.

The Division of Waste Collection Recycling and Disposal is responsible for the weekly collection and disposal of solid waste from most residences in the city. Commercial properties can elect to have their solid waste collected by the City for a fee or engage a private hauler. All private haulers operating within the City are required to be licensed by the City. The division is responsible for reviewing all license applications and issuing permit stickers and decals to be attached to each piece of equipment and vehicle the private hauler uses in the City.

As noted the combined operational expenditures of the various divisions exceed 25 million dollars. In addition to these expenditures, the various divisions collect revenues for special items such as commercial waste disposal, parking meter bags, "auto parqs", loading zone permits, sidewalk permits and street cut permits. The approximate amount of receipts that DPW receives is in excess of \$1.9 million dollars per year (excludes revenues from parking lots and garages directly deposited to banks by contracted managers).

OBJECTIVES:

1. Gain a general understanding of the operation to support future risk analysis.

2. Review general Administrative operations as compared to DPW responses to the Department of Audit Comprehensive Audit Questionnaire.
3. Confirm cash balances at DPW are adequately safeguarded and accounted for.
4. Confirm the prior day's receipts at DPW are properly and timely deposited.
5. Perform a risk assessment to determine if there are sufficient protections against theft of monies and services.

Our audit procedures and testing included discussing the cash operations with the appropriate staff, filling out cash count forms for all cash (here cash is defined as both cash and checks on hand), including prior day's receipts, change fund and starting funds for drawers.

SCOPE & METHODOLOGY

Our examination was intended to be A) a detailed physical count on January 3, 2007 of the checks in the cashier drawer and reconciliation of checks on hand to the checks collected over the counter, per cash register tapes and/or daily recap sheets maintained in the department and B) a review of DPW operations as it compares to DPW responses to the Comprehensive Audit Project Questionnaire.

We were not able to reach satisfactory judgments and conclusions based on the lack of internal control materials available during our audit i.e. there was no way to reconcile or back up monies except to the cash register tapes. Those tapes only corresponded to the register itself. The register has specific codes that provide an accounting for each transaction however; there were no daily tally sheets available for the checks we examined on January 3rd. Also, as noted below, the lack of controls on incoming cash as it corresponds to services provided make drilling down further fruitless if the objective is to ensure monies have been received for services provided; which was part of the Scope of this audit. We interviewed DPW personnel responsible for daily cash drawer management with regard to the cash receipt procedures. We were informed that there were no written procedures only verbal ones. We documented procedures as they were verbally disclosed to us during our interview sessions.

Our examination included testing of cash on hand (checks and cash) and did not encompass cash in banks. In addition, our examination did not entail the examination of cash in any other department of the City of Syracuse other than the cash in the Division of Public Works Administration Office.

We also examined the manner in which DPW handles revenues and looked to compare those to general ledgers in the city financial software system (ACS). No general ledgers were found in ACS accounting system relative to cash accounts for DPW.

CONCLUSION:

The Department of Audit had no reasonable assurance to determine that the cash on hand and prior days' receipts are adequately accounted for at DPW. The Department of Audit could not determine if the receipts were properly and timely deposited in appropriate depository institutions. The Department of Audit could not determine if there were more permits issued than checks received in the departments of DPW that issue permits.

The City Auditor was told that when cash or cash equivalents come into DPW for any services, the monies go to a centralized area and a copy of the check and the application is sent to the appropriate division. Since no policy could be provided in written form, it was concluded that this procedure is a verbal policy followed with varying degrees of adherence and that some staff are not complying at all.

Office of Engineering Inspector:

We examined the Office of the Engineering Inspector. An Engineering Inspector is responsible for any work related to street cuts, sidewalk replacements, etc which may require a permit.

The permits that are issued by this office are kept in the actual assigned office space for the Engineering Inspector. The office is locked and it was noted that the door was locked upon entry. Individuals with keys to the office include the Commissioner, Deputy Commissioners, Superintendent of Street Repairs and the cleaning staff.

In the office, the Auditor observed checks loosely left around the office in various locations, a number of permit books in different locations and other items piled in the office. The permit books were not kept in one place but were left throughout the office. The Permit Book requires a counter signature from the individual issuing the permit, as a further verification that the permit was properly issued. Many permits lacked the counter signature in the book.

Upon further investigation, a check from November of 2006 with an application of the same date was discovered on a chair in the office, under a pile of paperwork. When the City Auditor pulled the check out to inspect the check, it was for a street cut out permit. There was no way to determine if there were other applications that were likewise unprocessed, if other checks were left lying around indiscriminately in the office or if permits were issued without receipt of money from the applicants. The discovery of a two month old check left unprocessed and not deposited over this extensive period of time alerted the City Auditor to conditions that provided opportunity for risk to potential fraud.

The current system could easily allow for a dishonest clerk to locate an unused permit number, take a blank unnumbered permit, issue that permit out to a client and begin the permit process without ever collecting any money or recording any receipt in the log books. There is no check and balance system nor segregation of duties that would serve as an adequate deterrent for this type of theft if a dishonest employee were looking for such flaws in the internal control systems.

Additionally, there did not seem to be any policy in place directing that all cash and checks go to one area which would be responsible for the receipt of monies despite repeated verbal assurances that this is the policy, albeit an unwritten one.

Auto Parq System:

Auto Parqs are devices which allow individuals to prepay their metered parking. An individual would go to DPW, prepay their parking monies, which are then equated to time/hours purchased and thereafter entered onto a small electronic device. When the individual parks their car, they simply turn the device on and the time is deducted and in view of any police officer enforcing parking.

The City Auditor was unable to determine whether or not a clear system of checks and balances was being followed which would indicate that cash and cash equivalents were handled by two or more individuals and not just handled by the individual providing the auto parq devices to customers.

Loading Zone Permits:

Loading zone permits are issued to individuals who have a valid reason to park in a loading zone. The permits are issued out by one individual and require the signature of a second individual.

While this is a good check and balance, the City Auditor noted that cash or cash equivalents were left loosely lying around the office of the individual who issues out the Loading Zone Permits. As was the case in the Office of the Engineering Inspector, money and money equivalents were handed to the individual responsible for issuing out the permits. This again provides for increased opportunity of theft and greater risk for the department.

Parking Meter Bags:

Parking meter bags are used by DPW to collect coins from broken parking meters. The City Auditor found a bag filled with an undetermined amount of coinage in one of the safes maintained by DPW. There did not appear to be a system of accounting for these monies. The City Auditor does note that this is an immaterial amount of money and efforts to institute an over-all system of checks and balances in the department trump any concern over the collection of loose coinage from broken meters; however, the procedures that are put together by DPW should cover situations as the one noted in this section.

Cash Registers:

All monies for all activities are supposed to go through the cash registers maintained by DPW in the central administrative offices area. When an individual brings in money or its equivalent to obtain a permit, or for any other reason, it is supposed to be entered into

the cash register first, and then the process begins and the request is routed to the appropriate personnel within DPW to comply with the intended transaction. This is not being done.

However, the City Auditor did note that if this process were to be followed, the systems in place with the cash registers are sound. Each transaction has a specific code assigned to it. There are five (5) individuals with access to the cash registers and those individuals each have their own codes. One staff person closes out the cash registers and another individual acts as back up. One staff person posts the transaction onto a cash trial balance report and hands that information to an unrelated 6th individual who then runs the totals and submits the same to the Department of Finance for deposit.

Signature Authority:

Each division is required to submit a document showing the individuals who have signatory authority for various actions within that division. DPW's official list of authorized individuals is outdated and the City Auditor was provided with a listing of authorized signatures which included individuals who are no longer employed by the City of Syracuse (one had been retired for approximately one year, and one who had resigned from the department several months prior to the audit).

Safes:

DPW maintains two safes. One is used for garage parking passes, cash, checks and other items. The other is used for payroll and miscellaneous items.

The Auditor requested that DPW staff open the safes. When the staff went into the room where the safes are located, they spun the dial a few clicks in one direction and opened the safe door. Staff indicated this was easier than having to spin the dial three or four times in different directions each time they sought access to the safe. Three individuals have the codes to the safes.

Cash:

The City Auditor found cash and cash equivalents in one safe that totaled \$50,574.83 from two deposits. One deposit was totaled for \$24,881.83 was off by \$80.00 when re-counted by the City Auditor. The second deposit was accurately totaled at \$25,693.00.

The staff at DPW investigated the \$80.00 discrepancy (which the City Auditor had determined to not be a material discrepancy but had questioned) and found that a solid waste collection deposit of \$80.00 was returned to the issuer and had not been deducted from the totaled deposit.

The first deposit of \$24,881.83 was from December 18, 2006. The second deposit of \$25,693.00 was from December 29, 2006. As previously noted, the Auditor's unannounced visit was made on January 3, 2007; which would indicate that cash

remained at DPW for an extended period of time and that timely deposits were not being made. DPW should be making regular and frequent deposits to reduce prolonged periods of cash and/or cash equivalents being held on the premises at DPW.

It was impossible to determine whether the cash collected correctly equaled the services rendered (i.e. parking cut permits, garage permits, commercial garbage permits, et al). This is because the cash collected is tallied to the receipts run from the cash registers, but as stated, there were checks received that had not been entered in the cash registers and were unrecorded in various locations. For this reason, the City Auditor did not request that the deposit tapes from the registers be broken down further

Without a strict policy that requires all cash be collected at the point of service and recorded in a timely manner at the registers, there is no way to adequately reconcile the service categories to receipts or be able to confirm that theft of services has or has not happened. The current system does account for monies once they are entered into the registers and the tapes are used as a counter document. This is a good policy in so far as it goes, but needs revising in a broader context.

Payroll checks

The City Auditor requested that the staff open the second safe, which contains payroll checks. This safe was fully secured.

In the safe the City Auditor found payroll checks for a part time individual who had not come into the office to get his pay from the previous period.

In addition, there were numerous paychecks found bound together by a rubber band. When the City Auditor inquired, it was discovered that these checks were made out to an individual who worked for DPW but is now deceased. These checks were dated through September 15, 2006 and remained in the safe; four-months later. The city employee was deceased on or about the beginning of September, 2006.

FINDINGS AND RECOMMENDATIONS:

Finding #1: Deceased Employees Payroll Checks Improperly Handled

DPW was in possession of numerous checks for an employee who had passed away.

The City Auditor conducted a detailed background investigation on this matter. The City employee passed away in September of 2006 and the checks were in the safe four-months later. The deceased employee was on Workman's Compensation from January through March of 2006. He used his sick time from the Family Leave Act (FMLA) from April through August 11, 2006 for a total of 16.9 weeks. His last check represented a two-

week vacation time accumulated from the previous year and 1.3 hours of comp time he had previously earned.

The paychecks in the safe were from August of 2006 through September of 2006. Common sense, if not the existence of a written policy, would dictate that instead of holding the checks DPW should have returned them to the Payroll Bureau in the Department of Finance in a reasonable time frame. Payroll would then coordinate the release of such checks and any additional final paid out compensation to surviving family members with adequate and proper death certificate documentation, etc.

In this case, there appeared to be no attempt to notify the family of the existence of the checks, the checks were not returned to the Department of Finance, and no one from DPW took ownership of this issue. With the decentralized payroll system employed by the City, there should have been some supervisory staff person in DPW whose job it is to deal with these types of situations and who is responsible to confirm with greater accuracy the payroll information submitted by the department.

Recommendation #1:

DPW needs to establish a chain of responsibility for payroll exceptions and a department-wide policy to return all checks for all deceased employees immediately to the Department of Finance. Checks should not be kept for more than one or two business days in the safe in such situations.

Additionally, the department should have a written policy for making the appropriate payroll adjustments so that there is limited possibility for a deceased employee to continue to show up on the print outs that are returned to payroll either weekly or bi-weekly as part of the "exceptions system" payroll method used by the City to pay its employees.

Management Response:

"The checks for (name withheld) were returned to Finance on January 18, 2007. In the future should this type of incident happen again the staff has been apprised that the checks will be returned to the Bureau of Accounts." Auditor's note: The Bureau of Accounts is the Bureau of the Department of Finance is where the payroll unit is housed.)

Finding #2: Checks Are Not Adequately Safeguarded

Per the Comprehensive audit Project Questionnaire the department stated that they have a safe or lockable receptacle for collections. The City Auditor observed that all checks for the Department of Public Works are not kept in a locked safe.

During the audit, the City Auditor requested that staff open the safes. One safe containing over \$50,000.00 was set up so that it simply took a quick spin in one direction to open the safe. When the City Auditor inquired as to why this is being done he was told "this is easier for us during the day."

Recommendation #2:

All safes must be locked during the day. While it may be inconvenient to have to enter the full codes to the safe during the day, the significant amount of cash and checks in the possession of DPW clearly necessitates that the monies are properly secured and safeguarded against theft.

Management Response:

The DPW staff will be directed to keep all safes locked at all times and this verbal instruction will be included in the written "Policies and Procedures Manual" that DPW will compile in the future for improved systems.

Finding #3: Cash Deposit Reports Not Done On A Timely Basis

The City Auditor found over \$50,000.00 in the safe on January 3, 2007, with some of this money dating back to December 18th receipts. The Cash Report is not done on a timely basis and should be done on the actual day the money was received.

Recommendation #3:

DPW should not keep money in the safe for any prolonged period of time. While the Auditor recognizes that the timing of his visit was following two major holidays (Christmas and New Years), that is all the more reason to deposit funds. Money left in the safe over a holiday weekend increases risk of theft to the City.

The Auditor noted that one deposit dated back to December 18th, which was a Monday. This deposit alone was almost \$25,000.00 and could have been deposited prior to the holidays.

The Cash Report Deposit should be done on a daily basis, on the actual day that the checks are received. The statement was made that they accept checks for permits up to the close of the day at 4:30. The department could set up a time for the close of the business day for the department. That would give the clerks time to tally up all the checks and make out the various deposit slips and hand deliver to the Finance Department that is open until 5:00 PM. Any checks that come in after the determined time should go into the locked safe overnight and be part of the next day's tally.

Management Response:

“Deposits within the Department of DPW are made on Friday of each week”

Finding # 4: Lack Of Control For Receiving Fees

The City Auditor noted that there do not appear to be systems in place that ensure monies sent to DPW are administered through a centralized location with proper checks and balances in place.

Recommendation #4:

DPW should put into writing a system of checks and balances that provides a risk layering that does not negatively impact the work flow. This should include the basic steps that all monies go to one area and accounted for in that area with at least two individuals counter-signing for one another.

Then, the accounting department should send the appropriate internal paperwork to the departments within DPW responsible for complying with the request. No money should follow the written request; however confirmation that funds were received should accompany the request.

This will keep all monies in one area with the accounting area and will allow paperwork to flow to those individuals responsible for that portion. Monies would be fully accounted for reducing the risk of theft.

Separating the duties of the clerks is a necessary step to keeping better control of the system. There needs to be a system to segregate the duties of the department to avoid possibility of missing checks or permits issued without paying the necessary fees. Without separate tallies, there is no way of knowing if all the funds are adequately accounted for.

Management Response:

A policy will be implemented calling for all money to be received through a central location and coded accordingly. This action will become part of the Policy and Procedures Manual of the department.

Finding # 5: Lack Of Control Of Permit Numbers

There is a lack of control of permit numbers issued.

The City Auditor noted that there is a lack of controls related to the issuance of permits. Specifically, those areas examined included the street cuts, sidewalk replacements, auto parqs and Loading Zone Permits, parking garage permits.

Any individual can issue out one of those permits without a check and balance system to insure that they are not being issued out without monies being received. In the case of the Loading Zone Permits that do require a signature of a 2nd individual, no proof is being offered that monies were received for those Permits.

When the City Auditor asked various staff members what would stop them from issuing out permits without the receipt of money, he was told that they are honorable individuals and do not wish to be fired. The City Auditor does not mean to imply that anyone is stealing services from the City of Syracuse. That was not the point of the questioning of staff.

Recommendation # 5:

The Department needs a register with all permit numbers sequentially numbered. This could be accomplished using an Excel spread sheet, with titles for all columns.

Each time that a permit is issued there needs to be a counter document proving that monies were received. While this Finding addresses some of the points in Finding #4, this Finding speaks directly to the act of issuing out permits and other official documents that have value without a countersigned document authorizing it and a 2nd person's review to insure funds were received.

Management Response:

Procedures will be developed to register all permit numbers sequentially using either Excel or a comparable program.

Finding #6: Permits Could Be Issued Without Collecting All The Fees

The City Auditor discovered an environment where permits could be issued without collecting fees. The Auditor observed loose checks, insecure permit books and other items piled in the office of the Engineering Inspector. Permit books were found in numerous locations in the office. There were permits issued without a counter signature in the permit book.

An application and money was found under a pile of papers and books on a chair. The City Auditor pulled the check and found an application for a street cut dated from November of 2006. This means that a 60-days old, unprocessed application was left sitting in a pile of paperwork.

Recommendation # 6:

The Engineering Inspector should keep all permit books in one location. All permits should be counter signed. No checks or monies should be in the Inspectors office.

All applications should be processed in a timely manner. Applications, money and permit books should not be left about the office.

- Under no circumstances should an application for service and/or money be 60-days stale.
- Under no circumstances should completed applications or money be found sticking out from under a pile of loose papers and books on a chair.

Management Response:

Procedures will be developed to insure that monies are collected for all permits issued.

Finding #7 Outdated Signature Authority List Needs Updating

DPW provided the City Auditor with outdated paperwork listing individuals who have official authorization to sign for DPW on behalf of the City of Syracuse.

The list shown to the Auditor included three individuals who no longer are associated with or employed by the City of Syracuse.

Recommendation #7:

DPW should update its forms, advise the City's Finance Department with an updated listing and keep the forms up to date as personnel changes take place in the future. It is recommended by the City Auditor that the Finance Department may want to consider an annual updating process for all City departments to insure that the correct people are authorized to sign for their respective departments.

Management Response:

"The Finance Department should notify DPW to update the list on an annual basis and all departments to ensure all signature lists are up to date."

Finding #8: The Department Of Public Works Lacks A Written Policy & Procedures Manual

Similar to many departments in City government, we observed that there was no written policy manual for staff to use so a clear understanding of acceptable practices was generally recognized.

Recommendation #8:

A detailed manual, which would speak to the separation of duties would address the problems observed in the department and efforts should start immediately to compile a manual for the handling of cash, the issuance of permits, etc.

Separating the duties of the clerks is a necessary step to keeping a better control of the permit system. There needs to be a system to segregate the duties of the department to avoid the possibility of missing checks or having permits issued without payment of the necessary fees.

Management Response:

The administrative office at DPW has begun a review for the purpose of establishing the department's Policy and Procedures Manual.

Best Practices

A. Payroll Registers Not Returned To Finance In Timely Manner

Payroll registers were not returned to the Payroll Department in a timely fashion. While this is not a Finding, it became apparent to the City Auditor that this is an issue with an impact on the work flow in Finance. While researching the issue of the deceased employee, the City Auditor was made aware of the processes followed in Finance and how not returning the weekly payroll registers to the payroll department affects them negatively.

B. No Signatures On Payroll Register Copies Kept At DPW

The weekly and bi-weekly payroll registers that are retained by DPW are not signed by anyone even though the originals are signed and sent to payroll. These documents should be signed as they are the only document proving that paychecks were received and distributed for a particular pay period.

Auditor's Comments:

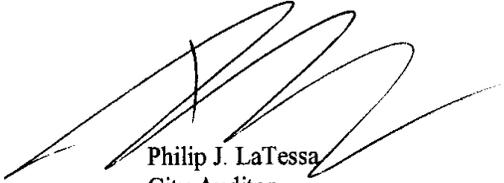
The City Auditor would like to express his appreciation for the cooperative responses and willingness to make timely corrections that resulted from the audit of DPW.

As has occurred in the past, the City Auditor found that the personnel and management of the Department of Public Works clearly want to improve their systems and tighten controls. DPW works diligently year round to provide basic services from snow removal to garbage removal for the residents. Their mission is to provide this service and it is clear that they are proud of the work they do for the City.

However, DPW does have an administrative office that contains an accounting division and it should look to beef up internal controls. By providing systems that leave a trail and provide more than one set of eyes, the risk of theft and waste naturally decreases. It is simply prudent to safe guard the resources of the tax payers.

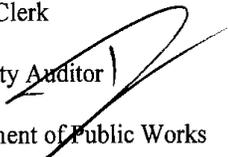
The City Auditor stresses that he found no evidence of fraud, and therefore is not of the opinion that any individual(s) at DPW is stealing money, services or is doing anything with a deliberate fraudulent intent.

The Auditor looks forward to working with the Administrative staff of the DPW again in the future.



Philip J. LaTessa
City Auditor
February 21, 2007

MEMORANDUM

DATE: February 22, 2007
TO: John Copanas, City Clerk
FROM: Philip J. LaTessa, City Auditor 
RE: Audit of the Department of Public Works

The Audit Department requests that the attached report concerning the Audit of the Department of Public Works, filed with your office today, February 22, 2007, be communicated to the Mayor, the Common Council and the public at the City of Syracuse Common Council's regular meeting on March 12, 2007.

Thank you.