



City of New York

OFFICE OF THE COMPTROLLER

Brad Lander
COMPTROLLER



MANAGEMENT AUDIT

Audit Report on the New York Police
Department's Civilianization Efforts

MG20-117A

January 19, 2022

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BRAD LANDER

January 19, 2022

To the Residents of the City of New York:

My office has audited the New York City Police Department (NYPD) to assess the NYPD's efforts in identifying positions that can be civilianized and evaluate the NYPD's ongoing efforts toward this goal.

The audit found that while the NYPD has made efforts to civilianize a number of positions within various units in the agency, those efforts have not been systematic and have been delayed when compared to the NYPD's own timetables. Moreover, the NYPD was not able to provide supporting data for the progress it has reported to the City Council, and the data they provided was not internally consistent. In addition, the NYPD refused to provide requested information pertaining to a list and pay scale of uniformed staff which could have allowed our office to evaluate potential savings from civilianization.

To address these issues, the audit makes four recommendations that the NYPD should ensure that it: (1) captures and maintains verifiable supporting evidence of its activities, determinations, and results; (2) converts those civilianizable duties and positions to civilian jobs within reasonable timeframes; (3) develops and implements written management policies and procedures for a comprehensive, continuous, and documented process of identifying civilianizable duties and positions; and (4) has the capacity to produce and appropriately share the data and other records it maintains related to the civilianization process to determine if it is meeting the objectives of its civilianization mandate.

The results of the audit have been discussed with NYPD officials throughout the audit, and the draft report was shared with the NYPD on December 9, 2021. NYPD officials' comments have been considered in preparing this report.

If you have any questions concerning this report, please e-mail my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "B. Lander".

Brad Lander

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CITY OF NEW YORK OFFICE OF THE COMPTROLLER MANAGEMENT AUDIT

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EXECUTIVE SUMMARY

The New York City Police Department (NYPD), established in 1845, is the largest municipal police department in the United States and is responsible for policing more than eight million New York City (City) residents. One of the agency's goals is "to enhance the quality of life in New York City by working in partnership with the community to enforce the law, preserve peace, protect the people, reduce fear, and maintain order."

Civilianization is a process by which the NYPD identifies positions in the agency that do not need to be performed by uniformed personnel and replaces them with civilian employees. A New York City Comptroller's Office audit report issued in 2002 determined that the City lost \$24.4 million in annual potential cost savings because the NYPD did not civilianize positions in administrative units.¹ The City Council has also called for civilianization "[t]o reduce the number of police officers working in civilian positions to maximize enforcement strength of the [NYPD], and to allocate City resources as budgeted."

The NYPD designed its most recent formal civilianization initiative in Fiscal Year 2016, which called for the NYPD to hire 415 civilians. The NYPD completed this initiative by March 31, 2019. The NYPD by then had identified another 368 additional positions that it intended to civilianize, different than the 415 positions previously identified—this initiative has not been completed as of the issued date of this report.

According to the Fiscal Year 2020 Mayor's Management Report, the NYPD employed nearly 36,000 officers and 17,500 civilians during that year. According to the Comprehensive Annual Financial Reports issued by the Comptroller's Office for Fiscal Years 2019 and 2020, the NYPD spent \$5.30 billion and \$5.45 billion, respectively, for personal services during those years. The adopted budget for Fiscal Year 2021 included \$4.80 billion for personal services in the NYPD.

¹ Audit #MG02-164F, Follow-up Audit Report on the Opportunities for Savings in Administrative Units through Civilianization in the New York City Police Department; Issued on May 31, 2002.

Audit Findings and Conclusions

While the NYPD has made efforts to civilianize a number of positions within various units in the agency, those efforts have not been systematic and have been delayed when compared to the NYPD's own timetables. Moreover, the NYPD was not able to provide supporting data for the progress it has reported to the City Council.

The NYPD reported to the City Council that its efforts resulted in the civilianization of 415 positions in Fiscal Years 2016 through 2019 in the following titles: Police Administrative Aide, Crime Analyst, Auto Service Worker and Evidence Property Control Specialist. However, our review of the data the NYPD provided in support of its claimed civilianization of 415 positions found that the agency was unable to substantiate its reported civilianization of 415 positions. Rather, the evidence the NYPD provided was not internally consistent, nor was it consistent with the corresponding data it submitted to the City Council. Consequently, the audit cannot assess the degree to which the figures the NYPD reported to the City Council accurately represent actual civilianized positions.

Additionally, according to the NYPD's own reports, it did not civilianize the 415 positions until March 31, 2019, 21 months past the target date. Furthermore, although the NYPD reportedly had identified as many as 368 additional civilianizable positions as of May 2019, the agency acknowledged that as of April 2021 it had not yet actually civilianized any of those positions.

Moreover, the NYPD lacks documented policies and procedures governing the civilianization process which may have contributed to the weaknesses that we found in its efforts. And finally, the NYPD declined to provide information from its records pertaining to a comprehensive list of uniformed staff. As a result, we were unable to estimate the savings that the NYPD had achieved, could have achieved, and could potentially achieve in the future through civilianization efforts.

The above-described weaknesses, if not corrected, will likely continue to hinder management's efforts to effectively utilize civilianization to help increase the number of officers it can assign full-time to policing duties and to realize related cost savings.

Audit Recommendations

To address the issues raised by this audit, we make four recommendations that the NYPD should:

- Ensure that it captures and maintains verifiable supporting evidence of its activities, determinations, and results, pertaining to: (a) the identification of civilianizable duties and positions; and (b) its progress in converting them.
- Ensure that when it identifies duties performed and/or positions occupied by uniformed personnel that are appropriate for civilian personnel, it converts those duties and positions to civilian jobs in a timely manner, within reasonable time frames.
- Develop, disseminate, and implement written management policies and procedures for a comprehensive, continuous, and documented process of identifying duties and positions assigned to uniformed personnel that can be civilianized, as well as methods for implementing and documenting those conversions in a reasonable time frame.
- Ensure it has the capacity to produce and appropriately share the data and other records it maintains related to personnel and the civilianization process to enable it and the public to determine if it is meeting the objectives of its civilianization mandate.

Agency Response

In its response, the NYPD agreed to implement one of the audit's four recommendations (#3—develop, disseminate, and implement written management policies and procedures) and contended that it was already in compliance with another (#1—maintain supporting evidence of its activities, determinations, and results). However, that assertion is belied by our audit findings. Of the remaining two recommendations, the NYPD disagreed with one (#2—convert duties and positions to civilian jobs in a timely manner) and did not address the other one (#4—ensure that it has the capacity to produce and share data and records related to the civilianization process).

The NYPD also objected to the report's methodology and presentation of its findings. After carefully reviewing the NYPD's arguments, we found no basis to change any of the report's findings or conclusions.

AUDIT REPORT

Background

The NYPD, established in 1845, is the largest municipal police department in the United States—with an excess of 50,000 employees—and is responsible for policing more than eight million City residents. As reflected in its mission statement, one of the agency's goals is "to enhance the quality of life in New York City by working in partnership with the community to enforce the law, preserve peace, protect the people, reduce fear, and maintain order."

Civilianization is a process by which the NYPD identifies positions in the agency that do not need to be performed by uniformed personnel and replaces them with civilian employees. By changing staffing in this way, the City can potentially save millions of dollars annually because uniformed personnel are generally paid higher salaries in comparison to non-uniformed personnel. Nonetheless, at times uniformed personnel have been assigned to perform tasks that can be performed by non-uniformed civilian staff. As a result, civilianizing appropriate positions has been a long standing concern at the NYPD and other agencies with uniformed personnel.

A 1999 New York City Comptroller's audit report identified 20,801 civilianizable NYPD positions between the years 1972 to 1996 and found that the NYPD had civilianized only 30 percent of those positions. A follow-up audit report issued in 2002 determined that the NYPD had civilianized another 500 positions in its precincts, but not any of the positions in its administrative units, resulting in the City's loss of \$24.4 million in annual potential cost savings.²

The City Council has also called for civilianization "[t]o reduce the number of police officers working in civilian positions to maximize enforcement strength of the [NYPD], and to allocate City resources as budgeted." According to a City Council report, "[t]he Administration added to the Fiscal 2015 Budget \$13 million for uniform overtime to put officers on patrol, while waiting for civilian hires to be assigned to their posts." According to that report, the salary for the civilian hires was estimated at \$6.2 million. Based on that estimate, hiring civilians who would replace the uniformed staff in performing administrative duties and eliminating overtime payments to the uniformed staff would have generated a potential cost savings of \$6.8 million.³

The NYPD designed its most recent formal civilianization initiative in Fiscal Year 2016, which called for the NYPD to hire 415 civilians in four titles: 120 Police Administrative Aides, 100 Crime Analysts, 100 Auto Service Workers, and 95 Evidence Property Control Specialists. Hiring those 415 staff was supposed to result in the reassignment of Police Officers—who had been performing administrative tasks—back to full-time neighborhood policing. The NYPD had planned to conclude that civilianization initiative by the end of Fiscal Year 2017.⁴ However, according to the NYPD, it did not civilianize the 415 positions until March 31, 2019, 21 months past the target date.

² Audit #MG02-164F, *Follow-up Audit Report on the Opportunities for Savings in Administrative Units through Civilianization in the New York City Police Department*; Issued on May 31, 2002.

³ *Report on the Fiscal 2016 Preliminary Budget* and the *Fiscal 2015 Preliminary Mayor's Management Report*; issued on March 12, 2015.

⁴ *City Council Report on the Fiscal 2017 Preliminary Budget* and the *Fiscal 2016 Preliminary Mayor's Management Report for NYPD*, issued on March 21, 2016.

Thereafter, in its ten year strategy plan for the NYPD, issued May 15, 2019, the City Council stated that identifying opportunities to improve efficiency is crucial for an effective government and stated that the NYPD has had success in the past with civilianization efforts.⁵ According to the May 2019 City Council report, the NYPD by then had identified another 368 positions that it intended to civilianize, in addition to the 415 positions the NYPD had previously identified in its Fiscal Year 2016 civilianization initiative.⁶

According to the Fiscal Year 2020 Mayor's Management Report, the NYPD employed nearly 36,000 officers and 17,500 civilians during that year. According to the Comprehensive Annual Financial Reports issued by the Comptroller's Office for Fiscal Years 2019 and 2020, the NYPD spent \$5.30 billion and \$5.45 billion, respectively, for personal services during those years. The adopted budget for personal services for Fiscal Year 2021 was \$4.80 billion.

Objective

The objective of this audit was to assess the NYPD's efforts in identifying positions that can be civilianized and evaluate the NYPD's ongoing efforts toward this goal.

Scope and Methodology Statement

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The scope of this audit was July 1, 2017 through September 30, 2021.

Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

Discussion of Audit Results with the NYPD

The matters covered in this report were discussed with NYPD officials during and at the conclusion of this audit. A preliminary draft report was sent to the NYPD and was discussed with NYPD officials at an exit conference held on December 6, 2021. On December 9, 2021, we submitted a draft report to the NYPD with a request for comments. We received a written response from the NYPD on December 23, 2021.

⁵ Report to the Committee on Finance and the Committee on Public Safety on the Fiscal 2020 Executive Plan, the Ten-Year Capital Strategy for Fiscal 2020-2029, and Fiscal 2020 Executive Capital Commitment Plan; New York Police Department; issued on May 15, 2019 by the City Council.

⁶ Report to the Committee on Finance and the Committee on Public Safety on the Fiscal 2020 Executive Plan, the Ten-Year Capital Strategy for Fiscal 2020-2029, and Fiscal 2020 Executive Capital Commitment Plan for NYPD; issued on May 15, 2019. The 368 new positions are in the following eight titles that the NYPD believes can be civilianized: Police Administrative Aid, Public Health Assistant, Evidence Property Control Specialist, Management Auditors, Quality Assurance Specialist, Auto Service Worker, Auto Mechanic, and Police Attendant.

In its response, the NYPD agreed to implement one of the audit's four recommendations (#3—develop and implement written procedures) and contended that it was already in compliance with another (#1—maintain supporting evidence of its activities, determinations, and results). However, that assertion is belied by our audit findings. Of the remaining two recommendations, the NYPD disagreed with one (#2—convert duties and positions to civilian jobs in a timely manner) and did not address the other one (#4—ensure that it has the capacity to produce and share data and records related to the civilianization process).

The NYPD also objected to the report's methodology and presentation of its findings. First, the NYPD contends that the report does not account for the original premise of the civilianization initiative. The NYPD states,

[t]he Comptroller's Office failed to understand that the initiative was not a straight one of one replacement of officers with civilians but rather shifting specific responsibility that could be carried out by their civilian counterparts and therefore permit officers to carry out their various patrol duties.

The NYPD fails to identify the portion of the report that supports the basis for its contention that we state that the initiative represents a "one for one" staff replacement. We make no such argument—either explicitly or implicitly—anywhere in this report. Instead, as stated in the methodology section of this report, the audit focused on determining whether the NYPD achieved its own goal of hiring 415 civilians in four designated positions.

Second, the NYPD contends that the report contains "unrealistic explanations of data collected." The NYPD states,

Police officers are tasked with a multitude of responsibilities, some of which can be undertaken by a civilian. The Comptroller's Office requested a comprehensive employee roster. Employee rosters of this magnitude would encompass the entire Department and NYPD communicated that this information is not provided due to security risks to members of the Department. However, to be supportive of the process, we suggested that they obtain the information from the City's Payroll Management System. . . . There is a misunderstanding regarding the duties of an officer which not only include patrolling but also administrative duties.

The NYPD fails to explain why it believes that the same information it suggested we obtain from the Payroll Management System (PMS) would have constituted a security risk had the NYPD itself provided that information. As we state in the methodology section of this report, we made no request for detailed responsibilities associated with individual police officers. The NYPD does not indicate the nature of the purported security risk so we are unable to assess the veracity of its claim. Consequently, we find that the NYPD's argument has no merit.

Third, the NYPD argues that the report's methodology is flawed, stating,

NYPD made great efforts to reproduce the values presented in Table 1 without success, except for the values in Column 2, which NYPD provided. NYPD did not receive the methodology until two days before the draft report was shared. In their methods, excluded from their calculations were individuals who resigned/terminated after they had been hired therefore implying that NYPD did not accomplish their hiring goal until much later than actuality.

As indicated on page 10 of this report, we used the figures reported in Column 2—figures that the NYPD confirmed to be correct—as the basis for our finding that the NYPD’s own reporting indicates that the hiring goal was not met. The data in the remaining columns in Table I did not factor into our timeliness analysis. Consequently, the NYPD’s argument has no merit.

Finally, the NYPD argued that the audit team failed to “account for challenges during the hiring process”, stating that it “communicated to the Comptroller’s Office the many challenges experienced throughout the hiring process, some of which were anticipated, while others were not.”

Notwithstanding the NYPD’s argument regarding hiring challenges, we note on page 12 of this report that the NYPD did not start the hiring process until 18 months after its initiative began. Given the fact that the NYPD is aware of the challenges involved, it is imperative that the agency not delay in initiating the hiring process so that it is better able to meet its hiring goals in a timely manner.

After carefully reviewing NYPD’s arguments, we found no basis to change any of the report’s findings or conclusions.

The full text of the NYPD’s response is included as an addendum to this report.

FINDINGS AND RECOMMENDATIONS

While the NYPD has made efforts to civilianize a number of positions within various units in the agency, those efforts have not been systematic and have been delayed when compared to the NYPD's own timetables. Moreover, the NYPD was not able to provide supporting data for the progress reported to the City Council.

The NYPD reported to the City Council that its efforts resulted in the civilianization of 415 positions in Fiscal Years 2016 through 2019 in the following titles: Police Administrative Aide, Crime Analyst, Auto Service Worker and Evidence Property Control Specialist. However, our review of the data the NYPD provided in support of its claimed civilianization of 415 positions found that it was unable to substantiate its reported civilianization of 415 positions. Rather, the evidence it provided was neither internally consistent nor consistent with the corresponding data it submitted to the City Council. Consequently, we cannot assess the degree to which the figures the NYPD reported to the City Council accurately represent actual civilianized positions.

In addition, according to the NYPD's own reports, it did not civilianize the 415 positions until March 31, 2019, 21 months past the target date. Furthermore, although the NYPD reportedly had identified as many as 368 additional civilianizable positions as of May 2019, the agency acknowledged that as of April 2021 it had not yet actually civilianized any of those positions.

Moreover, the NYPD lacks documented policies and procedures governing the civilianization process which may have contributed to the weaknesses that we found in its efforts. Finally, we note that the NYPD declined to provide us with information from its records pertaining to a comprehensive list of uniformed staff.

The above-described weaknesses, if not corrected, will likely continue to hinder management's efforts to effectively utilize civilianization to help increase the number of officers it can assign full-time to policing duties and to realize related cost savings.

The details of our findings and other issues are discussed in the following sections of this report.

Data Provided by the NYPD Does Not Reconcile with Data That It Submitted to the City Council

According to the New York City Administrative Code § 14-150, the NYPD is required, on a quarterly basis, to submit to the City Council a "report of the number of positions that are civilianizable, including a listing of each position by job title, and the number of positions that were civilianized."⁷ The City Council includes these statistics in its budget reports. The City Council confirmed that it received all the required quarterly reports from the NYPD for Fiscal Year 2015 through September 30, 2021. However, our review of sampled quarterly reports the NYPD submitted to the City Council revealed that the figures in them do not reconcile with the corresponding data we received directly

⁷ "Civilianizable" means "any position that does not require uniformed expertise." *New York City Administrative Code* §14-150(a)(7).

from the NYPD. Moreover, the NYPD does not appear to maintain evidence to support the data reported to the City Council regarding the number of positions that were civilianized.⁸

Comptroller's Directive #1, *Principles of Internal Control*, at Section 4.4, *Information and Communications*, states, in part,

Management requires both operational and financial data to determine whether they are meeting their agencies' strategic and annual performance plans as well as achieving their goals for the effective and efficient use of resources. . . . Operating information is also needed to determine whether the agency is achieving its compliance requirements under pertinent laws and regulations. . . . Pertinent operational and financial information must be identified, routinely captured, and distributed in a form and time frame that permits people to perform their duties efficiently.

Further, the directive, at Section 5.11 *Appropriate Documentation of Transactions and Internal Controls*, requires that "[a]ll transactions and significant events need to be clearly documented and the documentation readily available for use or examination." At Section 5.9, *Accurate and Timely Recording*, the directive states, in part, "Sound control activities help ensure that all transactions are timely and accurately recorded."

However, inconsistent data provided by the NYPD for this audit calls into question the accuracy and reliability of its legally mandated quarterly civilianization reports to the City Council. Specifically, when we requested evidence to support the number of personnel the NYPD reported it had hired for civilian titles to perform duties previously assigned to uniformed personnel, we received three different datasets, none of which were consistent with the others. Moreover, none of these three datasets matched the numbers in the quarterly reports submitted to the Council, as illustrated in the following table.⁹

⁸ We requested from the NYPD copies of all quarterly reports submitted to the City Council from Fiscal Year 2015 until September 30, 2021. We reviewed the reports sent by NYPD and identified 13 reports that met the criteria stated in New York City Administrative Code § 14-150. The City Council, however confirmed that it received the required reports for all 29 quarters.

⁹ We requested specific information, including employee number, name, civil service title, and office title, start and end dates within the office title, as well as the earnings within the office title, for all employees that were hired to fill the 415 positions in the 4 relevant titles, Police Administrative Aide, Crime Analyst, Auto Service Worker and Evidence Property Control Specialist, from July 1, 2015 through April 15, 2021.

TABLE I

Comparison of the NYPD's Quarterly Reports to the City Council with
NYPD Data Submitted for this Audit: Civilians Hired to Perform Duties
Previously Performed by Uniformed Personnel
October 1, 2015 through March 31, 2019¹⁰

Column 1	Column 2	Column 3	Column 4	Column 5
Quarterly Report End Date	Cumulative Number of Civilian Employees Hired According to the Quarterly Report NYPD Submitted to the City Council	Cumulative Number of Civilian Employees Hired According to NYPD Data Submitted for this Audit (Received April 2021)	Cumulative Number of Civilian Employees Hired According to NYPD Data Submitted for this Audit (Received June 2021)	Cumulative Number of Civilian Employees Hired According to NYPD Data Submitted for this Audit (Received August 2021)
Dec. 31, 2015 ¹¹	60	0	0	0
Mar. 31, 2016	120	38	0	61
Jun. 30, 2016	129	91	6	132
Sep. 30, 2017*	330	252	196	498
Dec. 31, 2017	407	302	254	552
Jun 30, 2018	411	295	271	571
Sep. 30, 2018	411	294	279	556
Mar. 31, 2019 (cumulative total)	415	290	289	591

* First report following the NYPD's June 30, 2017 target date for civilianizing 415 positions.

The NYPD provided no explanation for the discrepancies between each of the datasets and the numbers the NYPD provided to the City Council in its quarterly reports, despite several requests for clarifying information. The first two datasets the NYPD provided to us (in April and June 2021) reflect consistently lower numbers of civilian hires than the corresponding figures the NYPD reported to the City Council, while the third dataset the NYPD provided to us reflects mostly higher numbers—and a higher cumulative total—of civilian hires than those reported to the City Council. Based on the unexplained discrepancies between what should be corresponding datasets, we have no assurance that the figures the NYPD reported to the City Council accurately reflect the number of positions that were civilianized.

Recommendation

1. The NYPD should ensure that it captures and maintains verifiable supporting evidence of its activities, determinations, and results, pertaining to: (a) the

¹⁰ Eight of the 13 reports we obtained from the NYPD were for the time frame of the civilianization initiative of the 415 employees. The remaining five reports were for different time periods (September 30, 2019 through March 31, 2021).

¹¹ The data the NYPD provided to us indicates that no civilians were hired by December 31, 2015, the final date for the corresponding Quarterly Report.

identification of civilianizable duties and positions; and (b) its progress in converting them.

NYPD's Response: The NYPD believed that it was already in compliance with this recommendation, stating that "...NYPD has identified many responsibilities that could be shifted from police officers to civilian members of service and has continuously done so since 2015.

Auditor Comment: Notwithstanding NYPD's claim that it has identified many responsibilities that could be shifted from police officers to civilians, the agency refused to share the data with us. Consequently, we have no basis to confirm its assertion.

The NYPD Did Not Complete Timely Civilianization Initiatives

According to the reports the NYPD submitted to the City Council through the end of Fiscal Year 2016, the agency had identified 415 civilian positions where it intended to replace uniformed officers with 415 civilian employees by the end of Fiscal Year 2017 (June 30, 2017).¹² While the NYPD subsequently reported to the City Council that it did eventually hire civilians to fill all 415 positions, those reports indicate that the NYPD did not meet its previously stated goal of filling the 415 civilian positions by June 30, 2017.

Based on data received from the NYPD, specifically, its report to the City Council for the quarter ending September 30, 2017—three months after the end of Fiscal Year 2017—the agency had by that date hired only 330 civilians under the civilianization initiative, a total that was 85 hires (20 percent) short of the NYPD's goal of 415 civilian hires by the end of Fiscal Year 2017.¹³ (See Table I, Column 2, above.) The copies of the NYPD's reports to the City Council provided to us for this audit indicate that it was not until March 31, 2019, that the NYPD reported, for the first time, that it had hired all 415 civilians that it had aimed to hire by June 30, 2017 (Table I, Column 2).

Moreover, the inconsistencies in the NYPD's data reported in Table I undercut the reliability of not only the numbers of civilians the NYPD reported having hired but also the time frames in which it reported having hired them. For example, as reflected in Table I, the data shows four different totals for the number of civilians the NYPD reported that it hired through its civilianization initiative as of September 30, 2017 (see the highlighted row in Table I above).

Finally, with respect to the NYPD's more recent civilianization efforts, the agency has halted the process of hiring civilians to perform civilianizable tasks currently assigned to uniformed personnel. According to the NYPD, this was due to "budget constraints." Consequently, although the NYPD reported in its May 2019 City Council report that it had identified an additional 368 positions to civilianize, the NYPD has not yet started the process for civilianizing any of the 368 positions the agency had identified in 2019.¹⁴

¹² *City Council Report on the Fiscal 2017 Preliminary Budget*, and the *Fiscal 2016 Preliminary Mayor's Management Report for NYPD*; Issued on March 21, 2016.

¹³ We did not receive the quarterly report from the NYPD for the quarter ending June 30, 2017 (the end of Fiscal Year 2017). However, we received the report for quarter ending June 30, 2016, in which the NYPD reported that it hired 129 civilians and the report for quarter ending on September 30, 2017, which showed that, as of that date, three months after the end of Fiscal Year 2017, 330 civilians had been hired.

¹⁴ The Council recommended that the NYPD implement a hiring freeze as to 102 of those positions.

During the exit conference NYPD officials explained that there are various stages associated with the hiring of an employee, such as obtaining hiring and budgetary approvals, posting positions, organizing hiring pools, interviewing candidates, conducting background checks, as well as medical and psychological screenings, all of which the agency identified as time consuming. We note, however, that the NYPD did not start the hiring process until December 2016, almost 18 months after the start of the initiative. Given the fact that the NYPD is aware of the above-mentioned obstacles, it is all the more important for the agency to begin the process in a more expeditious manner.

Recommendation

2. The NYPD should ensure that when it identifies duties performed and/or positions occupied by uniformed personnel that are appropriate for civilian personnel, it converts those duties and positions to civilian jobs in a timely manner, within reasonable time frames.

NYPD's Response: The NYPD disagreed with this recommendation, stating that “[e]very effort was made to fill the civilianization positions as quickly as possible. Additionally, NYPD is not the only stakeholder involved in the hiring process. The Department has continued to request resources for additional civilianization, but the request has not yet been funded by OMB due to budget constraints, NYPD is unable to bring on additional personnel without OMB approval. Until funding and headcount have been authorized for the identified additional civilianization positions, NYPD cannot proceed.

Auditor Comment: As indicated in the report, the NYPD did not start the hiring process until 18 months after its initiative began. Consequently, the agency reported on September 30, 2017—three months beyond its June 30, 2017 target—that it was still 20 percent short of meeting its goal. According to the NYPD's report to the City Council, the agency did not fulfill its civilianization goal until March 31, 2019—21 months *after* its target goal. With respect to the NYPD's more recent efforts, given the fact that the NYPD is aware of the obstacles noted above, it is imperative that the agency begin the hiring process in an expeditious manner.

The NYPD Failed to Demonstrate That It Established Adequate Civilianization Policies and Procedures

NYPD officials have stated that civilianization is one of their priorities. However, management has not demonstrated that it established an internal control structure that would facilitate the civilianization process.

New York City Comptroller's Directive #1, *Principles of Internal Control*, at Section 4.3, *Control Activities*, discusses the role of internal control activities in helping management implement its policy decisions:

Internal control activities help ensure that management's directives are carried out. They are, basically, the policies, procedures, techniques, and mechanisms used

to enforce management's direction. They must be an integral part of an agency's planning, implementing, review and accountability for stewardship of its resources.

In addition, the directive, at Section 5.11, *Appropriate Documentation of Transactions and Internal Controls*, states, in part, "Internal controls should be documented in management administrative policies or operating manuals." However, it appears that NYPD management has not established and disseminated written management policies and procedures for the agency to follow in its ongoing efforts to identify uniformed positions that can be civilianized and convert them to civilian positions. Throughout the audit, we asked the NYPD to provide us with various written policies and procedures, including those pertaining to its civilianization initiatives. In response, the NYPD failed to provide us with written policies and procedures pertaining to its civilianization initiatives. In the absence of the requested evidence, we conclude that the NYPD has not documented its procedures for identifying and converting duties and positions appropriate for civilianization in management administrative policies or operating manuals as prescribed by Comptroller's Directive #1.

Civilianization plays a vital role in ensuring that the NYPD does not incur higher expenses than necessary by: (1) assigning uniformed police officers to perform tasks that can be performed by lower salaried civilians; and (2) paying overtime to such officers to perform patrol-related tasks in addition to the civilianizable tasks to which they are assigned. Civilianization is also vital in helping the agency ensure that police officers are effectively utilizing their time and skills to perform the policing duties for which they were hired and trained. The establishment of appropriate policies and procedures is essential to ensuring the important initiative is effectively undertaken.

Recommendation

3. The NYPD should develop, disseminate, and implement written management policies and procedures for a comprehensive, continuous, and documented process of identifying duties and positions assigned to uniformed personnel that can be civilianized, as well as methods for implementing and documenting those conversions in a reasonable time frame.

NYPD's Response: The NYPD agreed with this recommendation, stating that "the NYPD has no objection with the recommendation.

Other Issues

To evaluate how many of the claimed positions within our audit scope period the NYPD actually civilianized and to calculate the savings that the agency could achieve through civilianization efforts, we made numerous requests to the NYPD over an extended period for a comprehensive list of uniformed staff. Specifically, we requested a list of all NYPD personnel for each division, unit, and precinct, with the following specifications: name, employee number or unique identifier, job title, job title code, assignment date, annual salary, and uniform allowance. We intended to use that information to estimate the savings that the NYPD had achieved, could have achieved, and could potentially achieve in the future through civilianization efforts. Those estimates would have involved calculating the difference between the costs of the uniformed officers' salaries and fringe benefits and the average corresponding costs of assigning qualified civilians to perform those job duties.

However, the NYPD was minimally responsive to our requests, eventually citing potential difficulties and security concerns the agency anticipated it would face were it to attempt to identify, extract, and compile the information we requested, and suggesting that we obtain it through other means.¹⁵ We attempted to obtain the information through those means, but the data obtained (e.g., the population of uniformed personnel) contained discrepancies that, absent corresponding data and explanation from the NYPD, we were unable to resolve. Consequently, we deemed the information available to us from sources other than the NYPD unreliable for the purpose of conducting audit tests and were prevented from comparing staffing levels and calculating the savings that the NYPD could achieve through its civilianization efforts.

Due to the lack of material and clarifying information from the NYPD, as well as the lack of reliable data available to us, we were unable to estimate the savings that the NYPD had achieved, could have achieved, and could potentially achieve in the future through civilianization efforts. According to the Comptroller's Directive #1, at Section 4.5, *Monitoring*, an effective internal control environment requires agency management to monitor agency operations and to use the findings of independent auditors to ensure that the agency's performance is consistent with management's objectives and direction:

Agency management must perform continual monitoring of activities and programs. Independent monitoring may be conducted by an agency's internal audit department, as well as by external auditors such as those of the New York City Office of the Comptroller. . . . Monitoring of internal controls should also include policies and procedures for ensuring that the findings of audits and other internal and external reviews are promptly resolved.

In contrast to that guidance, however, and in contrast to its expressed commitment to civilianization as an agency priority, NYPD management provided no more than minimal cooperation throughout this audit. As described above, NYPD officials disregarded several of our requests for information. The information the NYPD failed to produce would have assisted us in assessing whether, and the extent to which, uniformed officers performed tasks potentially appropriate for civilian personnel and calculating the potential monetary savings the agency and the City might realize through further civilianization measures. In the absence of the NYPD's further cooperation, we were unable to compare the relevant uniformed and civilian staffing levels or provide insight into the potential for cost savings.

Under present circumstances, we are concerned that the internal control weaknesses we found will persist and potentially hinder the NYPD's progress in meeting its avowed civilianization objectives. Unless NYPD management adopts an effective system of internal control—currently not evident—for *implementing* civilianization measures, its ability to redirect uniformed resources to neighborhood policing duties and to realize related cost savings by civilianizing appropriate tasks will remain in doubt.

Recommendation

4. The NYPD should ensure it has the capacity to produce and appropriately share the data and other records it maintains related to personnel and the civilianization

¹⁵ We attempted to obtain the information through the Payroll Management System (PMS).

process to enable it and the public to determine if it is meeting the objectives of its civilianization mandate.

NYPD's Response: The NYPD did not address the focus of this recommendation, instead stating that "As discussed with the Comptroller's Office...civilianization is based on hiring civilians to perform responsibilities that would allow officers to stay on patrol for longer periods of time. The criteria for civilianization reviewed responsibilities performed in some instances by a single officer, and in other cases various officers filled the function as needed. This function based approach, coupled with the fact that there are a significant number of transfers of individual uniformed and civilian personnel throughout the year, means that there is not a name by name roster of individual uniform staff relieved from specific positions for each civilian hire. Rather, the civilian hires allow the Department to gain back thousands of patrol hours which may be performed by different officers at different times."

Auditor Comment: In its response, the NYPD discusses its intent regarding its civilianization efforts, but does not address the recommendation itself—that it maintain records and other data that would enable both it and the public to assess the degree to which it is meeting its goals regarding those efforts. Consequently, we reiterate this recommendation and urge the NYPD to implement it.

DETAILED SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective except for the lack of sufficient, appropriate evidence to determine the full population of NYPD uniformed personnel. This severely restricted our objective to determine whether the NYPD had identified all of the positions suitable for civilianization, as well as the associated potential cost savings, as noted below. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

In an effort to calculate the savings that the agency would achieve through its civilianization efforts, we made numerous requests to the NYPD over an extended period of time for a comprehensive list of uniformed staff. Specifically, we requested a list of all NYPD personnel for each division, unit, and precinct, with the following specifications: name, employee number or unique identifier, job title, job title code, assignment date, annual salary, uniform allowance, and (if applicable) date that the uniformed staff had been relieved of their civilian duties as a result of hiring the non-uniformed staff to perform those tasks. Utilizing this information, we intended to estimate the savings that the NYPD could achieve through an expanded civilianization effort by calculating the difference between the uniformed officers' current salary and fringe benefit costs and the average benefit and fringe benefit cost of civilians qualified to perform comparable job duties.

However, the NYPD was largely unresponsive to our requests, eventually refusing to provide the information, stating that we should obtain the information through other means.¹⁶ We attempted to obtain the information through those means, but the data obtained (e.g., the population of uniformed personnel) had discrepancies that, absent corresponding data from the NYPD, we were unable to resolve. Consequently, we deemed the information as unreliable for the purpose of conducting audit tests and were prevented from comparing staffing levels or calculating the savings that the NYPD could achieve through its civilianization efforts.

As a result, our objective was restricted to identifying whether the NYPD had made efforts in identifying positions that can be civilianized within various units in the Department. However, due to the lack of reliable data, we were unable to evaluate the NYPD's progress towards transferring these tasks to non-uniformed personnel.

The scope of this audit was July 1, 2017 through September 30, 2021.

To accomplish our objective and to obtain an understanding of the civilianization process and the NYPD's methods to achieve the civilianization goals, we reviewed the New York City Administrative Code § 14-150 Police Department Reporting Requirements No.7, the 2015 through 2020 NYPD Budget reports published by the New York City Council, the 10 Year Plan issued by the New York City Council, as well as reviewed Comptroller's Directive #1, *Principles of Internal Control*.

To learn about the civilianization process, we conducted walkthroughs with various NYPD officials, including: the Deputy Commissioner for Management and Budget, the Deputy Chief for the Office

¹⁶ We attempted to obtain the information through PMS.

of the Deputy Commissioner for Management and Budget, Administrative Staff Analyst for the Office of Deputy Commissioner Management and Budget, Administrative Staff Analyst for the Office of Risk Management Bureau, Assistant Commissioner of Human Resources Division, Executive Director of Human Resources Division, Sergeant for the Quality Assurance Division, and the Deputy Inspector of Personnel. Throughout the audit, we asked the NYPD to provide us with various written policies and procedures, including those pertaining to its civilianization initiatives.

To determine whether the NYPD makes continuous effort to civilianize positions, we requested statistics from Fiscal Year 2016 through Fiscal Year 2020. We also reviewed:

- *Report on the Fiscal 2016 Preliminary Budget and the Fiscal 2015 Preliminary Mayor's Management Report*; issued on March 12, 2015;
- *Report on the Fiscal 2017 Preliminary Budget, and the Fiscal 2016 Preliminary Mayor's Management Report*; issued on March 21, 2016;
- *Report on the Fiscal 2018 Preliminary Budget, and the Fiscal 2017 Preliminary Mayor's Management Report*; issued on March 14, 2017; and
- *Report to the Committee on Finance and the Committee on Public Safety on the Fiscal 2020 Executive Plan, the Ten-Year Capital Strategy for Fiscal 2020-2029, and Fiscal 2020 Executive Capital Commitment Plan*; New York Police Department, Issued on May 15, 2019 by the City Council.

To determine whether the NYPD submits its quarterly civilianization reports to the City Council as required by the NYC Administrative Code § 14-150 *Police Department Reporting Requirements No.7*, we requested from the NYPD the quarterly reports for Fiscal Year 2015 through September 2021 and reviewed the 13 reports provided by NYPD. We also contacted the representatives of the City Council Finance and Budget Committee and obtained verification of the receipt of the quarterly reports for Fiscal Year 2015 through September 2021.

Further, to assess the adequacy of the NYPD's civilianization efforts for FYs 2016 and 2017, we requested a list of all employees that were hired under the terms of the Fiscal Year 2016 civilianization initiative. This included the employee number, name, civil service title, start and end dates within the title, as well as the earnings within the title. We compared the list we received on April 30, 2021, to the statistical data reported in the City Council (issued on March 12, 2018). We submitted the results to the NYPD for explanation. In response, NYPD provided additional data, which we compared once more to the statistics in the City Council and once again requested for the NYPD to explain the discrepancies. We then received a third set of data from the NYPD and compared it to the City Council statistics. Finally, we also compared the three sets of data to ascertain whether a pattern exists in the discrepancies between the datasets.

Finally, to assess progress of the civilianization initiative designed in Fiscal Year 2019, we reviewed the report issued by the City Council on May 15, 2019.¹⁷ We also requested and reviewed NYPD civilianization quarterly reports for Fiscal Year 2019 through September 30, 2021.

¹⁷ *Report to the Committee on Finance and the Committee on Public Safety on the Fiscal 2020 Executive Plan, the Ten-Year Capital Strategy for Fiscal 2020-2029, and Fiscal 2020 Executive Capital Commitment Plan for NYPD*; Issued on May 15, 2019

The results of the above tests provided a reasonable basis for us to assess the NYPD's efforts in identifying positions that can be civilianized.



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December 17, 2021

Marjorie Landa
Deputy Comptroller for Audit
Office of New York City Comptroller Scott M. Stringer
1 Centre Street, Room 1100
New York, NY 10007

Re: Audit Report on the New York City Police Department's Civilianization Efforts MG20-117A

Dear Deputy Comptroller Landa:

This is a response to the draft report on the New York City Police Department's Civilianization Efforts issued by the Office of the Comptroller encompassing the audit period of July 1, 2017 through September 30, 2021. As discussed in greater detail below, we are concerned with the methodology utilized and we disagree with the framing of the findings that were presented. This information has been communicated with the Office of the Comptroller on numerous occasions but remains unaddressed.

Refusal to account for the original premise of the Civilianization Initiative.

It was conveyed to the Comptroller's Office on numerous occasions that the 2015 Civilianization Initiative was created to support the Patrol Enhancement and Neighborhood Based Policing Initiative. The Neighborhood Policing Initiative required police officers to fulfill its core premise of maximizing the enforcement strength of the Department and serve New Yorkers. The idea was to hire civilians to perform administrative and other non-patrol functions being performed by police officers thereby lessening the need for officers to fill these roles and allowing the Department to gain back thousands of patrol hours on the street. The Comptroller's Office failed to understand that the initiative was not a straight one for one replacement of officers with civilians but rather shifting specific officer responsibilities that could be carried out by their civilian counterpart and therefore permit officers to carry out their various patrol duties. In some cases, the same officer was serving in a function, in other cases various officers filled the function as needed.

Fundamental misunderstanding of the roles and responsibilities of a police officer and unrealistic expectations of data collection.

Police officers are tasked with a multitude of responsibilities, some of which can be undertaken by a civilian. The Comptroller's Office requested a comprehensive employee roster. Employee

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rosters of this magnitude would encompass the entire Department and NYPD communicated that this information is not provided due to security risks to the members of the Department. However, to be supportive of the process, we suggested they obtain the information from the City's Payroll Management System. We advised that this information would not fulfill their inquiry as the Civilianization Initiative was predicated on shifting responsibilities rather than individuals (see *Refusal to account for the original premise of the Civilianization Initiative*). There is a misunderstanding regarding the duties of an officer which not only include patrolling but also administrative duties. The addition of civilians would not replace officers, rather it would shift administrative duties from officers to civilians thereby allowing officers to devote more time to patrolling.

The data presented in this report is based off flawed methodology which is why it does not match the city council report.

The Comptroller's Office claimed that the NYPD did not complete timely civilianization initiatives but the Department questions the methodology used by the Comptroller's Office since the data provided by city council could not be reconciled and was not communicated to the Department until the very end of the audit. NYPD made great efforts to reproduce the values presented in Table 1 without success, except for the values in Column 2, which NYPD provided. NYPD did not receive the methodology until two days before the draft report was shared. In their methods, excluded from their calculations were individuals who resigned / terminated after they had been hired therefore implying that NYPD did not accomplish their hiring goal until much later than actuality.

Failure to account for challenges during the hiring process.

NYPD communicated to the Comptroller's Office the many challenges experienced throughout the hiring process, some of which were anticipated, while others were not. All NYPD hires require a comprehensive background investigation; many candidates were not cleared and others withdrew / declined after being selected. Some candidates such as Evidence and Property Control Specialist and Auto Service Worker also require a medical examination. In addition, the title of Evidence and Property Control Specialist requires a psychological evaluation. The Department held regular meetings to track progress of these hires and discuss any obstacles and the necessary action.

All titles require internal approvals, as well as approval by the Mayor's Office of Management and Budget (OMB). Additionally, the hiring process was delayed for Crime Analyst as this title did not exist prior to March 2017. The Department of Citywide Administrative Services (DCAS) was asked by the NYPD to create this title. Knowing this, NYPD proactively hired civilians under the Statistician title while DCAS completed their process. NYPD took the initiative to advertise these positions on LinkedIn and the website for the International Association of Crime Analysts to begin gathering applicants prior to the title creation.

Consequently, the audit does not reflect a complete or accurate depiction of the process or the work that the Department has done in this area. 35% of the NYPD is comprised of civilian members of service and the Department is making great strides to improve our Civilianization Initiatives.

1. Response to recommendation #1

The NYPD should ensure that it captures and maintains verifiable supporting evidence of its activities, determinations, and results, pertaining to (a) the identification of civilianizable duties and positions and (b) its progress in converting them.

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As discussed in the section titled *Refusal to account for the original premise of the Civilianization Initiative*, NYPD has identified many responsibilities that could be shifted from police officers to civilian members of service and has continuously done so since 2015.

2. Response to recommendation #2

The NYPD should ensure that when it identifies duties performed and/or positions occupied by uniformed personnel that are appropriate for civilian personnel, it converts those duties and positions to civilian jobs in a timely manner, within reasonable timeframes.

This recommendation does not account for the information shared with the Comptroller's Office detailed in the section *Failure to account for challenges during the hiring process*. Every effort was made to fill the civilian positions as quickly as possible. Additionally, NYPD is not the only stakeholder involved in the hiring process. The Department has continued to request resources for additional civilianization, but the request has not yet been funded by OMB due to budget constraints. NYPD is unable to bring on additional personnel without OMB approval. Until funding and headcount have been authorized for the identified additional civilianization positions, NYPD cannot proceed.

3. Response to recommendation #3

The NYPD should develop, disseminate, and implement written management policies and procedures for a comprehensive, continuous, and documented process of identifying duties and positions assigned to uniformed personnel that can be civilianized, as well as methods for implementing and documenting those conversions in a reasonable timeframe.

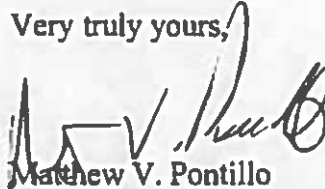
NYPD has no objection with the recommendation.

4. Response to recommendation #4

The NYPD should ensure it has the capacity to produce and appropriately share the data and other records it maintains related to personnel and the civilianization process to enable it and the public to determine if it is meeting the objectives of its civilianization mandate.

As discussed with the Comptroller's Office and in the section *Refusal to account for the original premise of the Civilianization Initiative*, civilianization is based on hiring civilians to perform responsibilities that would allow officers to stay on patrol for longer periods of time. The criteria for civilianization reviewed responsibilities performed in some instances by a single officer, and in other cases various officers filled the function as needed. This function based approach, coupled with the fact that there are a significant number of transfers of individual uniformed and civilian personnel throughout the year, means that there is not a name by name roster of individual uniform staff relieved from specific positions for each civilian hire. Rather, the civilian hires allow the Department to gain back thousands of patrol hours which may be performed by different officers at different times.

Very truly yours,



Matthew V. Pontillo
Chief of Risk Management

cc: Dermot Shea, Police Commissioner
Henry Wang, Director, Quality Assurance Division