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STATE OF NEW YORK  
OFFICE OF THE STATE  
COMPTROLLER

June 12, 1997

Mr. Howard Safir  
Commissioner  
NYC Police Department  
One Police Plaza  
New York, New York 10038

Re: Report 96-F-40

Dear Commissioner Safir:

According to the State Comptroller's authority as set forth in Article 10, Section 5 of the State Constitution and Article 3, Section 33 of the General Municipal Law, we reviewed the actions taken by the New York City Police Department (NYPD) to implement the recommendations contained in our prior audit report, A-1-94, on the Safe Streets, Safe City program (SAFE), issued June 8, 1994. Our prior report addressed NYPD's hiring and deployment practices under SAFE and other actions needed to make SAFE more effective.

**Background**

SAFE began in February 1991, with a Memorandum of Understanding between New York State and New York City which provided that the needs of the criminal justice system would be partly addressed through the addition of "police officers to the streets of the City which will be accomplished through a combination of reorganization of the Police Department, workload sharing with other City departments, the civilianization of the department, and new police hires."

The City funded SAFE with dedicated revenues generated primarily from an increase in the City's property taxes and a surcharge on the City's personal income tax. The funds from all sources for all agencies involved in the SAFE program totaled over \$1.4 billion from FY 1991 to FY 1996. NYPD expenditures from these funds during the period totaled about \$636.9 million. (See Appendix B, Tables 1 and 2.)

**Findings of Audit Released June 1994**

Our audit addressed NYPD's hiring and deployment practices under SAFE, and the related impact of the SAFE-funded civilianization program on police enforcement strength. We also evaluated the methodology used for reporting patrol strength statistics and the number of administrative positions that NYPD had civilianized.

Our major findings were as follows.

- Many civilians hired under SAFE's civilianization program had been used to fill civilian vacancies instead of replacing uniformed officers who were performing administrative duties. At the same time, the daily average number of officers performing civilian functions in the Patrol Services Bureau increased by 171 percent.
- NYPD targeted 1,525 positions for civilianization at the start of the SAFE program and hired 1,116 civilians. However, over 40 percent of these civilian hires were designated as "relief factor" employees who did not replace police officers performing administrative duties but instead substituted for other civilians who were temporarily absent. As a result, only 640 of the civilian hires replaced police officers and 885 of the originally targeted positions had not been civilianized.
- Of the 640 replaced police officers, only about half were assigned to enforcement-related units. For the rest, where data was available, most of the officers retired or left the force and some had been assigned to nonenforcement units.
- We estimated that if the City civilianized the 885 targeted positions still filled by officers, it would have saved at least \$11.4 million the first year. Because the salary differential grows larger each year, the annual savings could grow to \$36.6 million by the seventh year. Over the seven-year period the cumulative savings would amount to \$132.7 million.
- Because some NYPD precincts did not properly record data, we could not confirm the accuracy of patrol strength statistics. Similarly, we found that the NYPD methodology for reporting the number of positions that had been civilianized overstated the implementation of the program.

### **Findings of Follow-Up, November 1996**

Our follow-up review found that while NYPD has increased the size of the police force and reported a reduction in crime, it has not increased civilianization or redeployment, with their attendant cost savings. NYPD achieved the Memorandum of Understanding target of 38,310 uniformed officers in February 1994. Factoring in the 1995 merger with the Transit Authority and Housing Authority Police Departments, the number of police officers increased over the entire program by over eight percent from 33,873 in FY 1991 to 36,728 in FY 1996. (See Appendix B, Tables 3 and 4). Daily on-patrol strength also increased from 6,647 in FY 1991 to 7,865 in FY 1996, an increase of over 18 percent.<sup>1</sup>

However, the number of civilians employed during the SAFE period declined nearly 10 percent. Factoring in the merger of Police Departments, 7,578 civilians or 18 percent of total employees were employed in FY 1991 compared to 6,861 civilians or 16 percent of the total in FY 1996. The declines in some earlier years of SAFE were even greater. Between 1993 and 1995, the number of civilian employed in the merged Departments declined over 17 percent from 8,008 to 6,611. (See Appendix B, Tables 3 and 4)

We found that, of our original eight recommendations, two have been fully implemented by NYPD, one

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<sup>1</sup>While on-patrol strength has increased since the start of SAFE, the 1996 Mayor's Management Report shows that on-patrol strength declined by about 5 percent between FY 1995 and FY 1996.

has been partially implemented, and five have not been implemented. (See Appendix A pp.2-5) The two recommendations implemented resulted in compliance with reporting procedures which require the recording of the number of officers' in each assignment category daily and a re-evaluation of civilian-type jobs that are filled by officers who are not on restricted duty. The five that have not been implemented are most directly related to civilianization and redeployment and NYPD continues to disagree with three of them. The recommendations that have not been implemented are:

- renegotiating a Memorandum of Understanding so that funding is based upon a deployment-related goal rather than the aggregate number of uniformed officers;
- replacing the 885 officers filling positions originally targeted for civilianization with civilians (only 88 of the positions had been filled by civilians at the time of our follow-up);
- reassigning relief factor civilians to replace uniformed officers performing administrative functions;
- assigning uniformed officers replaced by civilians to enforcement-related duties (only 56 of the 88 officers replaced by civilians since our original audit were assigned to enforcement-related duties); and
- accurately reporting the results of these actions.

Also partially implemented is the recommendation that NYPD update the 1990 study of its staffing needs to identify additional positions that could be civilianized.

The Memorandum of Understanding for the SAFE program has been extended through December 31, 1998. This was a direct result of an amendment to the tax law and the administrative code of the city of New York to continue the personal income tax surcharge. During our fieldwork, NYPD officials informed us that it had received \$39 million under the Federal Crime Bill to retain 640 civilians and hire 530 new civilians. With this funding, NYPD is also purchasing equipment for a decentralized arrest processing system and developing a pin-mapping system, and expects both to be operational by late FY 1997. These projects, as well as second year Federal Crime Bill funds of \$38.9 million for FY 1997, will permit the assignment of 1,000 uniformed officers currently performing administrative functions to enforcement duties. Beginning in FY 1997, NYPD will also receive a Federal Crime Bill grant for \$60 million over three years to fund the hiring of 800 new police officers.

We did this follow-up between February 1996 and June 1996. Major contributors to this report were Carmen Maldonado, Walter Mendelson, Frank Russo, Howard Feigenbaum and Gennaro Petillo. We thank the management and staff of the NYPD for the courtesies and cooperation extended to our staff during this review.

Sincerely,

David R. Hancox  
Audit Director

Attachments

cc: M. Manzillo, Deputy Audit Coordinator  
W. Carnevale, Director, Mayor's Office of Operations  
E. Reilly, Director, Audit Services

**Follow-up Review of Audit Report A-1-94 on  
Action Needed To Make The "Safe Streets, Safe City"  
Program More Effective**

**Background**

The Safe Streets, Safe City program began in February 1991, with a Memorandum of Understanding between New York State and New York City which provided for the addition of police officers to the streets of the City to be accomplished "through a combination of reorganization of the Police Department, workload sharing with other City departments, the civilianization of NYPD, and new police hires."

The City funded the program with dedicated revenues generated by an increase in the City's property tax and a surcharge on the City's personal income tax. A City lottery, also expected as a SAFE revenue source, was unsuccessful and canceled in 1993. The SAFE Criminal Justice Funds from all sources for all the agencies involved in the program generated over \$1.4 billion from FY 1991 to FY 1996. NYPD expenditures from these funds during the period totaled about \$636.9 million. (See Appendix B, Tables 1 and 2.)

The surcharge on the personal income tax was extended through the end of calendar year 1998 as a result of an amendment to the tax law and the administrative code of the city of New York. The City expects to receive \$90 million for City fiscal year 1997 and \$185 million in City fiscal year 1998.

In addition, under the Federal Crime Bill, NYPD received \$39 million to retain 640 civilians and hire 530 new civilians. With this grant, together with second year funds of \$38.9 million for FY 1997 and some additional projects, NYPD expects to assign 1,000 uniformed officers now performing administrative functions to enforcement duties. NYPD has also received a \$60 million grant over three years beginning in FY 1997 to fund the hiring of 800 new police officers.

Our original audit reviewed hiring and deployment practices of NYPD under SAFE and the related impact of the civilianization program on police enforcement strength. We also evaluated the methodology used for reporting patrol strength statistics and the number of administrative positions that NYPD had civilianized.

This follow-up review was done between February 1996 and June 1996. The status of each recommendation was categorized as one of the following:

**Implemented** - auditee agreed with the recommendation, and we verified that action had been taken to adopt the recommendation or an alternative approach that achieved the same objective.

**Partially Implemented** - auditee agreed with the recommendation, and we verified that some action had been taken to implement aspects of the recommendation.

**Not Implemented** - auditee disagreed with the recommendation or, if it had agreed, there was no evidence that implementation action had been taken.

**Follow-up Observations By Recommendation**

1. *Instruct its employees to adhere to established reporting procedures when compiling the "Recapitulation of Daily on Patrol Strength Police Officers and Detective Specialists" report.*

**Status** - Implemented

**Agency Action** - We originally reported that none of the three precincts sampled in Manhattan listed the officers' assignment classification on the roll call rosters as required by NYPD instructions. NYPD addressed our recommendation on June 13, 1994 when the Chief of Patrol issued an order mandating that commanding officers adhere to reporting instructions. We verified at the same three precincts that the order is being complied with, and that precinct administrators are showing the total officers in each assignment category daily. They are also correctly transferring this data to the weekly summary report which is forwarded to NYPD management.

2. *The Memorandum of Understanding between the State and the City needs to be renegotiated so that funding is based upon a deployment - related goal rather than the aggregate number of uniformed officers.*

**Status** - Not Implemented (Status of recommendation was revised based on information received after the draft report was issued.)

**Agency Action** -The Memorandum of Understanding prepared as a result of the extension of the personal income tax surcharge through the end of calendar year 1998 indicates that the funding is based on the achievement of the targeted staffing level.

3. *Re-evaluate the assignment of uniformed officers performing civilian jobs in the Patrol Services Bureau.*

**Status** - Implemented

**Agency Action** - NYPD performs this re-evaluation by targeting civilian-type positions filled by officers not on restricted duty and analyzing Tasks List questionnaires completed by officers in sample commands. NYPD identified almost 1,700 positions for civilianization, as of October 1995, in applying for a new federal grant.

4. *Replace 885 officers, targeted for civilianization by the 1990 study, with civilian employees.*

**Status** - Not Implemented

**Agency Action** - We determined on follow-up that only 88 of the 885 positions had been civilianized as of June 30, 1996, leaving a balance of 797. In its response to our original audit and to the follow-up, NYPD disagreed with our recommendation and with our finding that 885 targeted positions were still awaiting civilianization. NYPD maintains that because it used the 470 relief factor employees to substitute for absent civilians it did not have to use police officers as substitutes. NYPD, therefore, regards these positions as civilianized and maintains they should be subtracted from the 885 positions mentioned in our recommendation.

NYPD also continues to maintain that it removed another 305 positions from the target after the 1990 study because of insufficient funding. Finally, NYPD officials point to their limited ability to hire civilians during the City's hiring freeze and, consequently, the decline in the number of civilians employed by NYPD.

We continue to believe that the goal of civilianization is to reduce costs by replacing police officers performing administrative duties with civilians. The goal is not only to replace civilians with other civilians.

5. *Update the October 1990 Study of the Staffing Needs of the New York City Police Department.*

**Status** - Partially Implemented

**Agency Action** - NYPD originally agreed with this recommendation but said that any staffing study would have to be undertaken after it completed the major reorganization of NYPD, i.e., the absorption of New York City's Transit Authority and Housing Authority police departments as well as other City agency functions. At the time of our follow-up, the study has still not been initiated. NYPD maintains that it must wait before conducting its next in-depth staffing study because a comprehensive staffing study would be best conducted in a stable organizational environment.

However, NYPD has conducted a smaller, more specific study that identified about 1,700 positions for civilianization funded by the Federal Crime Bill. Another 500 positions are under review. In recognizing that the more specific study is a partial implementation of our recommendation, we also reiterate the recommendation for a full staffing study because the 1990 data is no longer accurate.

6. *Re-evaluate the assignment of relief factor civilians and re-assign employees wherever possible to replace uniformed officers performing administrative functions.*

**Status** - Not Implemented

**Agency Action** - As of April 1996, only 209 of the original 470 relief factor civilians remain and all have been permanently assigned to already-established civilian positions. NYPD disagreed with this recommendation at the time of our original audit and continues to disagree, contending that “the re-assignment of relief factor employees would leave position vacancies ...that would require filling. Because of the reduction in civilian headcount, each position would be filled by a uniformed employee.”

We continue to maintain that civilianization, with its cost savings, requires that civilians replace uniformed officers performing administrative and support functions.

7. *To the greatest extent possible, uniformed officers who are replaced by civilians should be assigned to enforcement-related duties.*

**Status** - Not Implemented

**Agency Action** - We originally reported that 305 (or just less than half) of 640 officers replaced by civilians were assigned to enforcement duties. Of the remaining 335, about half retired, went on long-term leave or otherwise left active service. Our follow-up revealed 88 additional officers were replaced by civilians under SAFE but only 56 of them were assigned to enforcement-related duties; three fourths of the remainder retired or resigned.

In responding to both the original audit and the follow-up, NYPD disagrees with our finding and maintains that we should have included the officers who retired or resigned in the enforcement category since they are in effect replaced by new recruits in that category. At the time of our follow-up, NYPD also said we should include additional categories of police work as enforcement, for example, the internal affairs bureau.

We reiterate our original recommendation that in its selection of positions to civilianize, NYPD should not rely so heavily on positions filled by officers about to retire or resign but select positions filled by officers who can be reassigned to enforcement duties.

8. *Track the current status of civilianized positions and report them in a manner that accurately represents the progress of the civilianization program.*

**Status** - Not Implemented

**Agency Action** - Our original audit found that (1) the methodology for reporting the number of positions that had been civilianized overstated the results and (2) statistics were not updated when civilianized positions became vacant or were reassigned to uniformed officers. NYPD agreed with the goal of our original recommendation -- to track civilianized positions -- and planned to examine the staffing and technology needed. In our follow-up, we found that NYPD has not implemented this recommendation, although it continues to agree with it in principle. According to NYPD, "it will take considerable planning, time and effort to achieve this goal...a computerized system is required." SAFE's budget included approximately \$4.6 million for administrative expenses.

NYPD officials told us in response to the follow-up, that although they have had success in using a computerized system to track civilianized positions under the Federal Crime Bill, the system "...in its present design cannot be used as the foundation for a comprehensive position control system. Another approach must be taken."

**Table 1**  
**REVENUES FOR SAFE STREETS, SAFE CITY PROGRAM**  
(in millions rounded)

Revenue Sources	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	Total
Real Property Tax	\$55.7	\$130.9	\$127.8	\$147.5	147.0	\$150.0	\$758.9
Lottery	0.0	1.5	0.6	0.0	0.0	0.0	2.1
Personal Income Tax	0.0	0.0	110.0	200.0	167.0	185.0	662.0
<b>Total</b>	<b>\$55.7</b>	<b>\$132.4</b>	<b>\$238.4</b>	<b>\$347.5</b>	<b>\$314.0</b>	<b>\$335.0</b>	<b>\$1,423.0</b>

Source: N.Y.C. Comptroller and N.Y.C. Office of Management and Budget

**Table 2**  
**NYPD EXPENDITURES UNDER SAFE STREETS, SAFE CITY PROGRAM**  
(in millions rounded)

Expenditure/ Unit of Appropriation	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	Total
Personal Services	\$19.3	\$44.7	\$109.9	\$108.6	\$156.7	\$154.1	\$593.3
Computerized Arrest Tracking	0.0	0.0	0.7	0.7	0.6	0.6	2.6
Operations (Police Academy)-OTPS	0.0	3.8	7.7	10.3	7.0	7.0	35.8
Executive Management-OTPS	0.0	0.0	0.1	0.2	0.1	0.1	0.5
Administration-OTPS	0.0	0.0	0.5	1.6	1.3	1.3	4.7
<b>Total</b>	<b>\$19.3</b>	<b>\$48.5</b>	<b>\$118.9</b>	<b>\$121.4</b>	<b>\$165.7</b>	<b>\$163.1</b>	<b>\$636.9</b>

Source: N.Y.C. Executive Budget

**Table 3**  
**NYPD HEADCOUNT, FY 1991 -FY 1996**  
**(Including Merged Departments)**

Category	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996
Uniform	33,873	34,249	34,641	37,918	36,429	36,728
Civilian	7,578	7,487	8,008	7,734	6,611	6,861
Total	41,451	41,736	42,649	45,652	43,040	43,589

Source: Full Time Headcount as of June 30, Office of Management & Budget. For comparison purposes, data for FY 1991 through FY 1994 is adjusted to include Transit Authority and Housing Authority Police Departments.

**Table 4**  
**NYPD HEADCOUNT, FY 1991 -FY 1994**  
**(Not Including Merged Departments)**

Category	FY 1991	FY 1992	FY 1993	FY 1994
Uniformed	27,397	28,892	28,117	30,927
Civilian	7,004	6,961	7,414	7,081
Total	34,401	35,853	35,531	38,008

Source: Mayor's Management Report, FY 1991 through FY 1994