

CITY OF PHILADELPHIA PENNSYLVANIA

OFFICE OF THE CONTROLLER

**ONGOING INVESTIGATION
OF
REVENUE DEPARTMENT
MAIL CENTER OPERATIONS**

April 2016

City Controller
Alan Butkovitz



Promoting honest, efficient & fully accountable government



Ongoing Investigation of Mail Center Operations

Executive Summary

Why the Controller's Office Conducted this Investigation

The Controller's Office developed information that operations in the Mail Center under the Department of Revenue were not efficient, were not providing appropriate services to other City of Philadelphia users of the center and were wasting city resources on unnecessary postage cost and excessive overtime. As a result of this information, an investigation was undertaken to substantiate or refute the information developed.

What the Controller's Office Found

During the initial stages of the investigation, information was developed that raised serious concerns about the services of the Mail Center. As a result, a preliminary report was issued on February 2, 2016 to immediately address these concerns while the inquiry continued.

During the continuing investigation, the Controller's Office identified the following:

- The Revenue Department failed to provide written policies or procedures concerning specific operations of the Mail Center. This contributed to a working environment that had poor oversight and negligible management attention.
- Management allowed virtually unlimited overtime for Mail Center employees without pre-approval or justification, resulting in the City to incur \$465,500 in overtime costs over the last three years by only a handful of employees.
- From 2013 to 2015, overtime costs in the mail Center increased by 27 percent at the same time the amount of mail processed decreased by 11 percent.
- There was minimal to non-existent security procedures to protect the Mail Center: doors were left unlocked, carts of stamped mail waiting to be picked up were unattended in a hallway where thousands of pedestrians walk every day, and the cleaning staff had unfettered, after-hour access and was observed, on occasion, sleeping in the office areas.

What the Controller's Office Recommends

The Revenue Commissioner needs to:

- Continue actions to correct issues identified in our first report to ensure that mail received by the mail center is accounted for, processed and placed in the mail system in a timely manner,
- Give priority to providing appropriate levels of management and oversight,
- Comply with current personnel, overtime and payroll policies and procedures,
- Insure appropriate use of mail sorting to reduce postage costs,
- Provide sufficient manpower to effectively process the mail and reduce overtime costs; and
- Implement appropriate security protocols to protect the mail while under Mail Center control.

BACKGROUND

Information was developed by the Controller's Office that operations in the Mail Center, which is under the supervision and control of the Revenue Department, were deficient and the services provided by the center were in such a state of dysfunction, that citizens of the City were not being serviced appropriately and, in fact, were at risk of serious monetary harm as well as loss of driving privileges, vehicle impoundment and warrants for their arrest. During preliminary activities of this inquiry, information was developed that indicated the initial allegation had merit and, as a result, immediate action was required to ameliorate the risk to recipients of mail sent out by the Mail Center.

As a result of our preliminary review, a meeting was held with the Revenue Commissioner and he was provided with information concerning our initial findings in order to take appropriate immediate actions. In addition, a preliminary report was issued on February 2, 2015 to document the initial findings and a hotline and email address was provided to the public for them to report and attempt to resolve any issues that resulted from delayed mail.

After the initial report, our data collection and review continued and this report documents our additional findings.

DISCUSSION

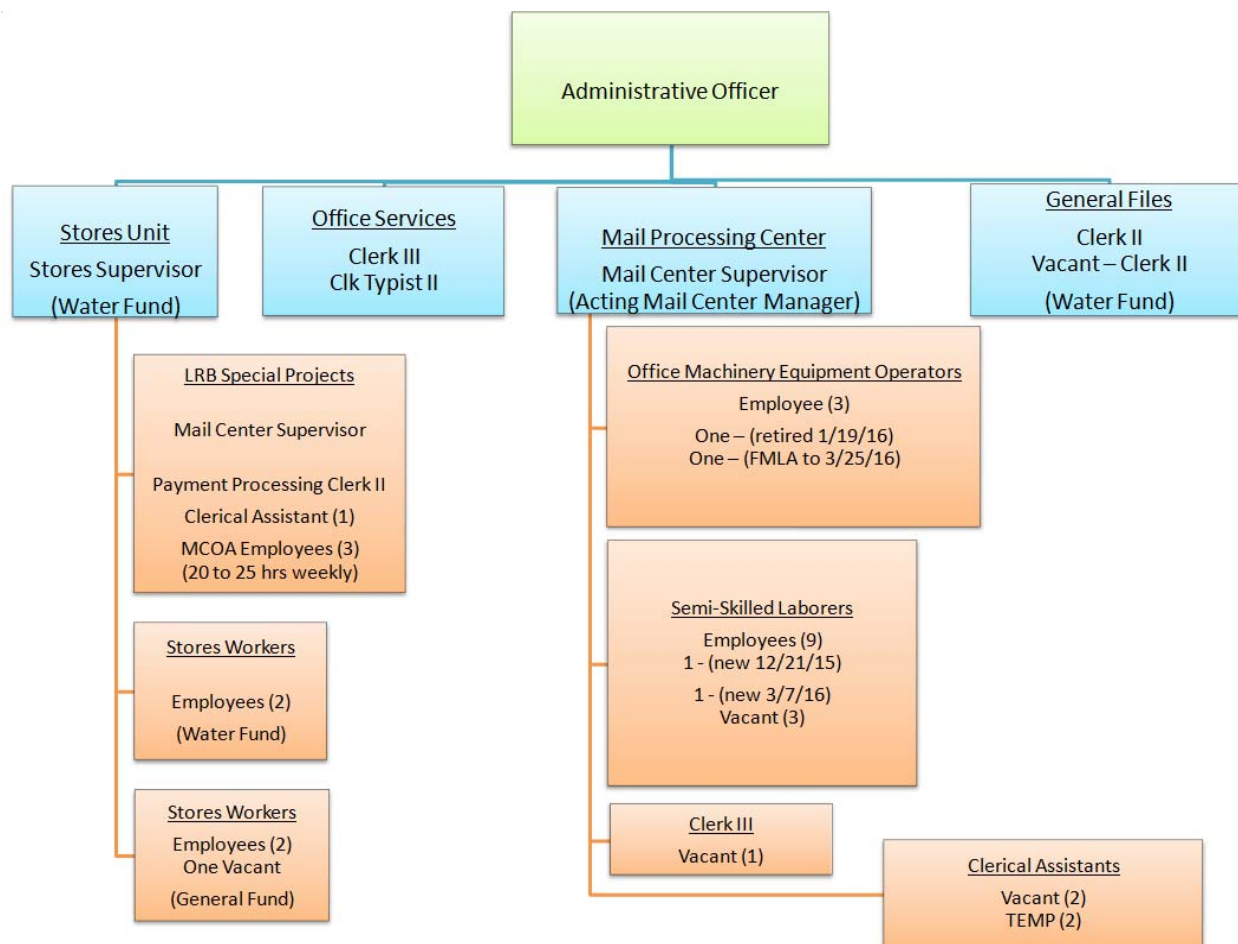
During the continuing investigation of Mail Center operations, following release of our initial findings, we have developed information that indicated a serious lack of management oversight of the center. In addition, there was a complete lack of accountability or control procedures of outgoing mail making oversight or review of activities problematic. Also, non-compliance with basic personnel procedures, mismanagement of personnel and lack of personal accountability resulted in excessive personnel, overtime and postage costs. Finally, lack of basic security procedures and protocols puts the Mail Center equipment, resources and outgoing mail at undue and unacceptable risk.

Management Oversight

According to a Revenue Department Deputy Commissioner, the outgoing mail center is a significant and essential part of revenue collected by the city annually. The amount of management attention and oversight to this key function was significantly lacking during our review from October 2015 to January 2016.

The Revenue Department provided no written policies or procedures concerning specific operations of the Mail Center or management reports concerning its operations. However, there was an assessment of the Mail Center's operations by a contractor providing support for the center's processing equipment dated April 2015. This report made specific recommendations concerning staffing, tracking and organization of work flow, use of equipment and potential savings. The Revenue Department provided no information that any of the recommendations were implemented or even duly considered.

Also, during the Controller's Office's direct observations from December 3, 2015 to January 26, 2016, we noted no visitation to the mail center by any member of management above the first level (Administrative Officer in the chart below). Also, from our observations, it appeared employees were not concerned about management visits as they often sat around for long periods of time, smoked in the open, had visitors in the work sight and took extended breaks.



Accountability of Outgoing Mail

In our previous report, we noted delayed processing of mail, including many pieces dated days, or even weeks prior to being processed. Some departments did include cover letters on their mail sent to the center but most were not completed or filled in by Mail Center personnel. The Revenue Department was able to provide a "Mail Cover Letter" for some mail that appeared to be used to track mail. However, none of the sheets provided were complete and most were minimally filled in and of no apparent value in tracking the mail through the center. The Controller's Office found no viable process or procedure to monitor receipt, processing and mailing of items processed by the Mail Center. This same issue was highlighted in the April 2015 assessment provided to Revenue Department management by the Mail Center contractor.

In addition, as noted in our previous report, when mail was “spoiled”, i.e. damaged during processing, it was not being promptly returned to the originating department for re-issue. The mail center informal procedure at the time was to put the mail into a storage cube with the departments name listed and that it would be given to them when they came to the mail center. During our review we found a lot of “spoiled” mail that had not been placed into the cube, some months old, and some departments were not aware of their responsibility to check for spoiled mail at the mail center.

Personnel Management

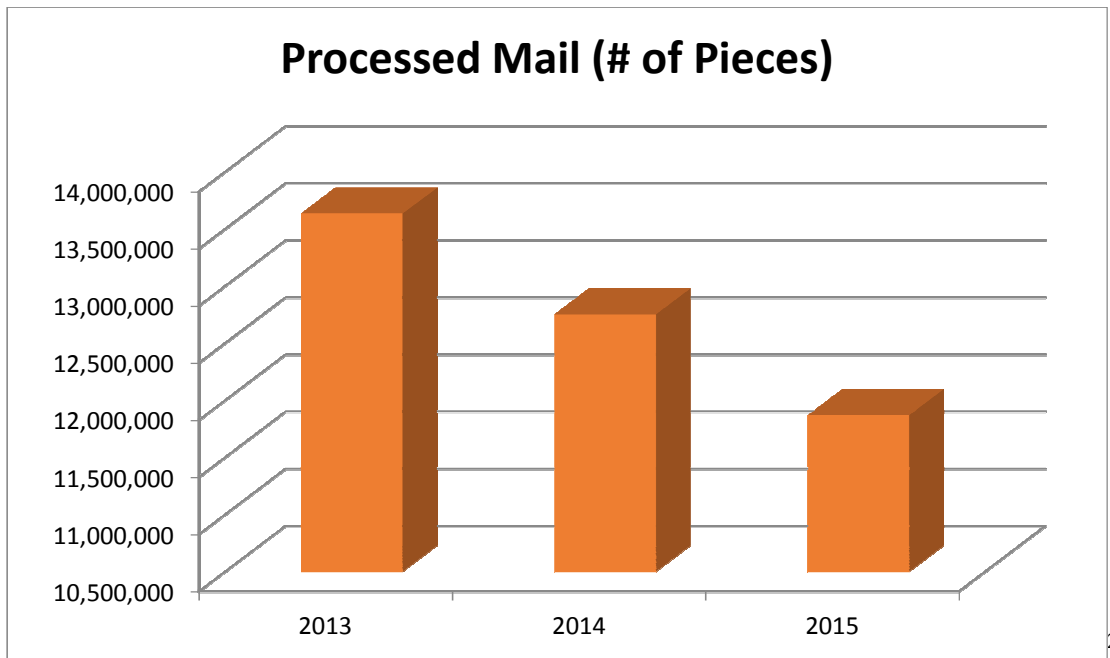
One of the reasons given for delayed mail by Mail Center personnel to both their management and mail center customers from other departments was a shortage of manpower and the high volume of mail being processed. In an effort to handle the problem, management allowed virtually unlimited overtime by mail center employees.

However, our reviewed uncovered significant evidence that indicated effective personnel management was lacking. For example:

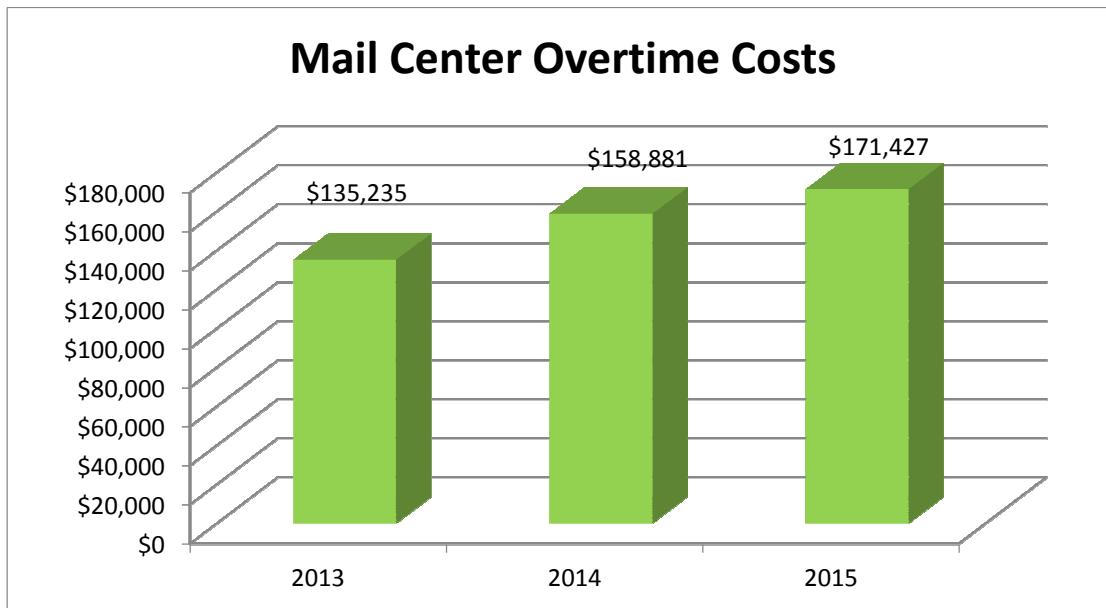
- The organization chart on the previous page, with information provided by Revenue Department on March 9, 2016, indicates there is no permanently assigned Mail Center Manager and 7 employee vacancies in the center. A check of the City Human Resource job listing web site indicates no apparent effort to fill the vacancies as there are no open “WorkForce Requests”¹ for the Mail Center positions.
- The mail center has not had a significant increase in the amount of mail processed through the center yet overtime costs have continued to rise.

¹ According to <http://www.phila.gov/personnel/JobOpps.html> as of April 7, 2016

- The volume of mail pieces processed over the last three years has decreased 10% from 13.2 million to 11.9 million, as graphically displayed below.



- During this same timeframe, the amount of overtime being paid to employees in the Mail Center increased by 27%, as displayed in the chart below.

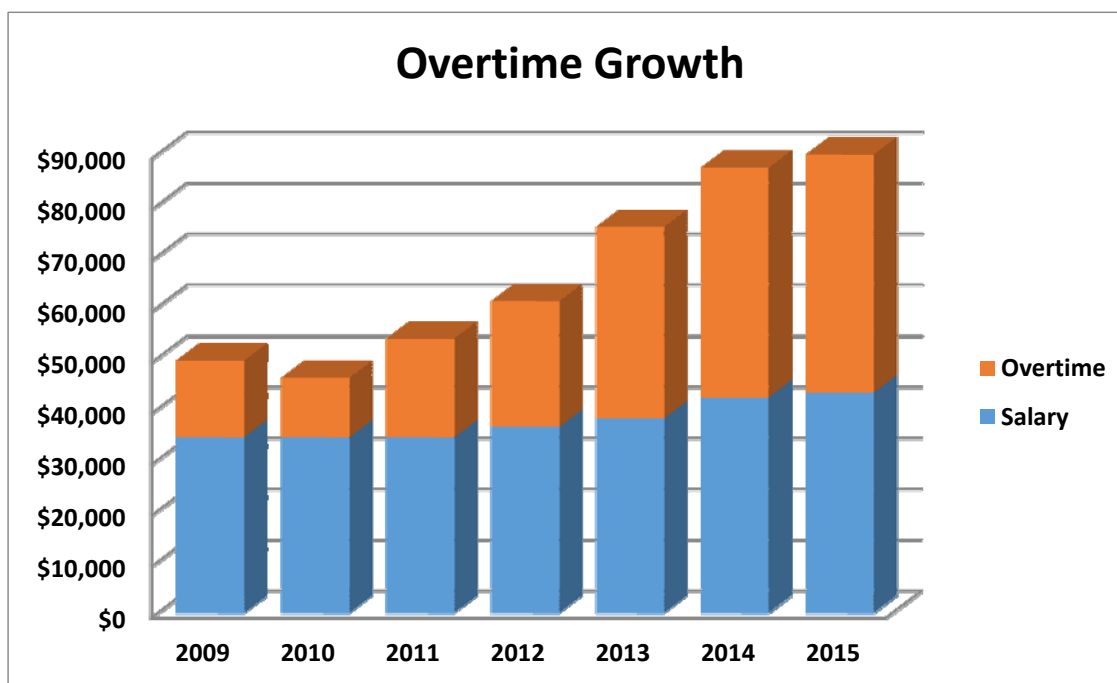


²² CY 2013 and 2014 data extrapolated from FY's 2012, 2013 and 2014 data, 2015 data was reported by calendar year.

- The Mail Center had significant overtime costs with some members of the unit receiving tens of thousands of dollars per year in overtime. Analysis of overtime during the period from July 1, 2015 to January 31, 2016 showed members of the Mail Center receiving from 23% to 106 % of their income in overtime. The below table details that 7 month period.³

EMPLOYEE	REGULAR PAY	OVERTIME	% OF SALARY
Acting Manager	\$ 25,953	\$ 27,540	106%
Semi-Skilled Laborer	\$ 21,169	\$ 18,908	89%
Office Machinery Equip Op	\$ 22,510	\$ 15,939	71%
Semi-Skilled Laborer	\$ 20,028	\$ 9,927	50%
Semi-Skilled Laborer	\$ 20,393	\$ 9,714	48%
Semi-Skilled Laborer	\$ 21,519	\$ 5,024	23%
TOTALS	\$131,572	\$ 87,052	66%

- In addition, by accumulating overtime compensation with the regular salary, the employee was able to increase his pension payment. The employee, who entered the Deferred Retirement Option Program (DROP) in May 2015 and locked in his retirement benefit, realized a significant growth in his eventual retirement payments, as indicated in the following chart:



³ Five other employees also earned overtime during this timeframe but were not employed during the entire seven month period. Their overtime rates varied from 85% to 9% of regular pay.

- Department of Revenue Overtime Policy, Section 3.1 states that “All overtime worked must be preapproved by the Supervisor, Responsibility Center Manager, and Deputy Commissioner”. The department couldn’t provide documentation of preapproval, all overtime sheets reviewed were approved after the fact, many were missing supervisor certification of time worked and approval signatures and some were missing higher level approvals, as required.
- The justification for overtime was minimal and may not have accurately indicated the overtime activity. Overtime records reviewed for an 89 day period indicated that **all** overtime activity was “processing water/sewer/bills” yet postage records indicate “Water Revenue” activity only accounts for 52% of the mail processed annually.
- Revenue Department Overtime Policy also states “In accordance with Civil Service Regulation and collective bargaining agreements, overtime compensation will be offered from established lists based on job classification & city longevity.” Revenue Department could provide no overtime lists nor any evidence or documentation of how employees were offered overtime and that all employees were provided an opportunity to sign up for overtime.
- One employee was assigned a take-home vehicle to pick up items each morning on his way to work (the pick-up location was less than six blocks from the work site). The department couldn’t provide evidence that the take home vehicle had been approved by the Managing Director, as required.⁴
- The department couldn’t provide evidence that all imputed income for take home vehicles had been reported as required by IRS Rule 15 B.

As noted previously, observations and information developed by the Controller’s Office indicate that some employees in the mail center are shirking their duties, particularly during the normal work day, which also exacerbates the overtime expenditures.

During a no-notice employee head count conducted by the Controller’s Office, accompanied by the Revenue Commissioner, we found four employees shortly after 9:00 AM, including the supervisor, sitting at a table eating even though they had all signed in before 8:30 AM. We also noted five persons who were supposed to be at work who were not. According to the Mail Center schedule, one missing employee was supposed to be at work by 8:00 AM, two by 8:30 AM and the other two by 9:00 AM. Also, the supervisor had not signed his timesheet upon arrival, as required by department policy. Of note is that over 50% of the workforce was late reporting to duty on the day of our head count yet a review of time sheets for the previous three months reveals no other time anyone from the unit was ever reported as late.

⁴ See Managing Director’s Directive 64, City Vehicle Usage, Assignment, Parking Policies and Procedures, Issued March 12, 2015.

The Administrative Officer, who is responsible for the Mail Center, applied earned time such as vacation, sick and/or compensation to a regular work day and then worked additional hours in the same day, resulting in significant overtime payments. Instead of working a full day and earning overtime for time worked beyond eight hours, the Revenue Department management allowed the employee to essentially convert earned time to immediate cash, and in some instances, get compensated at a higher hourly rate.

For example, if the employee was scheduled to work from 8 a.m. to 4:30 p.m. (with 1 hour lunch break), the employee would use vacation time from 8 a.m. to 12 p.m., work four hours to fulfill a regular work day, and then work from 5 p.m. to 8:30 p.m. – ultimately earning 3.5 hours of overtime pay at an hourly rate of 1.5 times the normal pay. The higher compensation was earned even though the employee worked only a normal eight-hour day.

Some examples identified by the Controller’s Office included the following:

Employee’s Regular Workday: 8:00 AM to 4:30 PM (one hour lunch)				
Date	Clock In	Clock Out	Time Applied	Overtime Earned
Oct. 28 – Oct. 30, 2015	12:00 PM	8:30 PM	3.5 hrs. – vacation	3.5 hrs.
Nov. 10, 2015	12:30 PM	8:30 PM	4.0 hrs. – vacation	3.5 hrs.
Nov. 16, 2015	1:00 PM	8:30 PM	4.5 hrs. – vacation	3.5 hrs.
Dec. 9, 2015	11:30 AM	8:30 PM	3.0 hrs. – vacation	3.5 hrs.
Dec. 28, 2015	10:00 AM	8:30 PM	2.0 hrs. – uncertified sick	3.5 hrs.
Dec. 29, 2015	11:00 AM	8:30 PM	3.0 hrs. – uncertified sick	3.5 hrs.

As a result of this process, the employee was paid for 411 hours of overtime when he worked only 42 hours above a normal 8 hour workday. From July 2015 through January 2016, the employee earned \$27,640 in overtime compensation. However, for half of the days during this period, he averaged three hours of earned time yet was paid an average of 3.4 hours in overtime on those same days.

Also of note, the Revenue Department Vacation Leave Policy, Section 4.4 states that “All vacation leave must be requested and approved prior to usage.” The department had no record of requests or prior approval for any of the absences taken during the 7 month period reviewed.

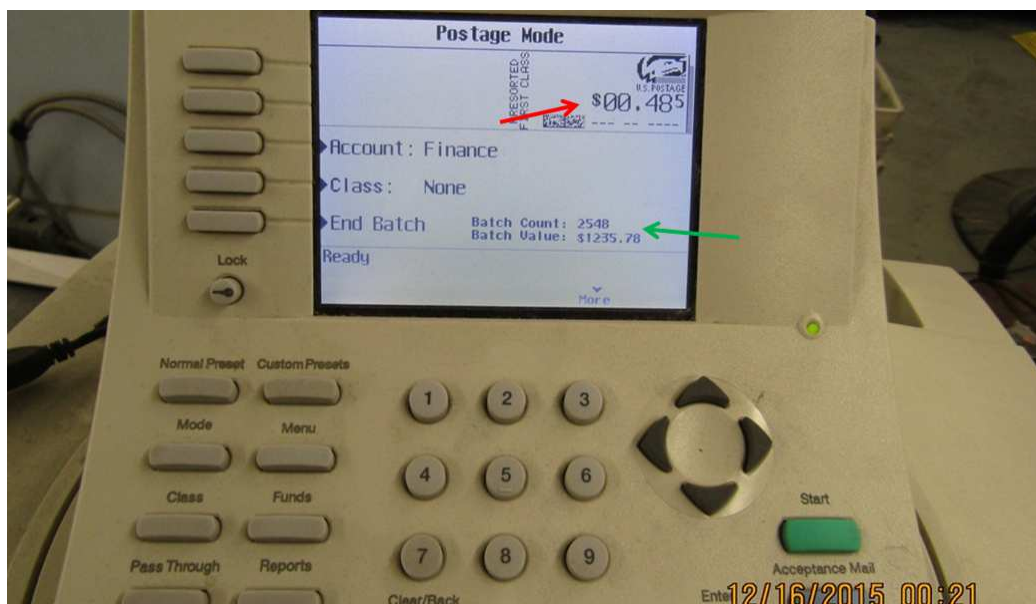
Excessive Costs

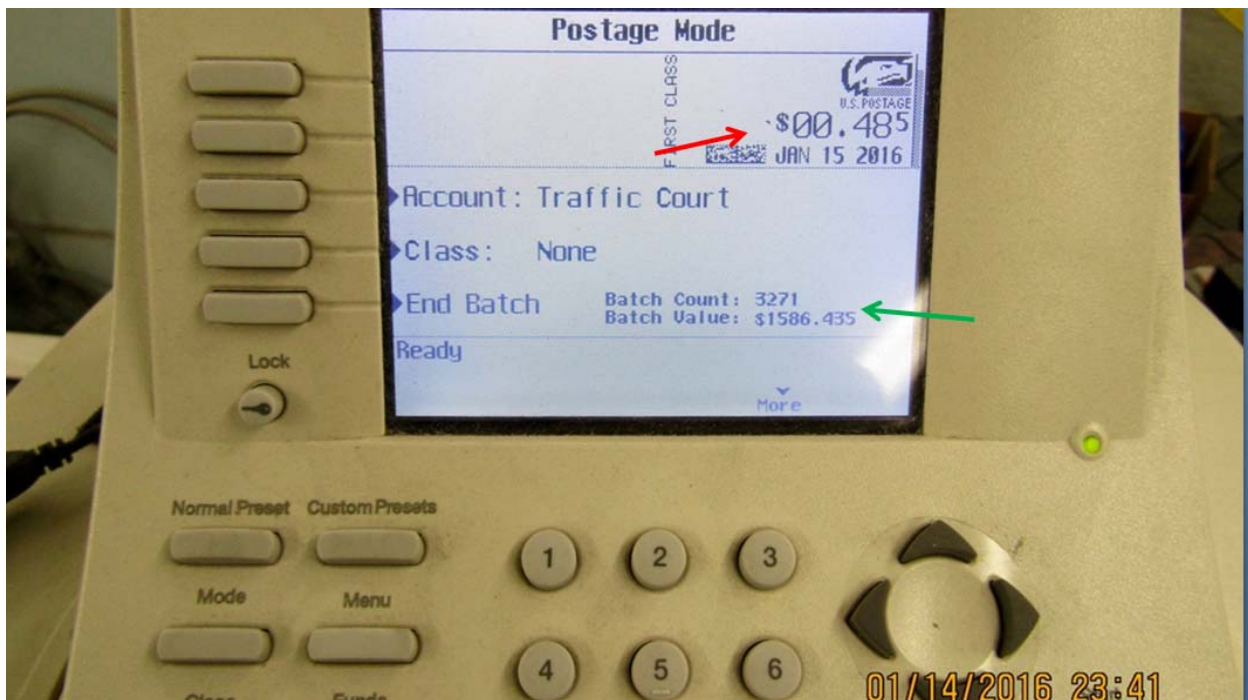
In addition to the problems with timely mail processing discussed above, there is evidence the Mail Center is wasting funds on postage costs by not appropriately processing mail.

According to information provided by the Revenue Department, mail that is pre-sorted by Zip Code incurs a postage fee of 39.1 cents and non-sorted mail is charged at 48.5 cents each. While the Mail Center has a mail sorter that can process approximately 4,600 pieces of mail an hour, it is not being fully utilized and thereby incurring significant increased costs for city mailings. Pictured below are numerous skids of mail from the Department of Revenue that have been processed at the 48.5 cent rate instead of the cheaper pre-sorted 39.1 cent rate.



During our review period, we observed mail processing information on four occasions. On all four (one pictured below and three following), mail was being sent at the higher 48.5 cent rate.





Sorter information available with the Revenue Department was non-existent and only minimal information was retrievable by the Mail Center contractor. A review of mail sorter information that the Revenue Department did obtain indicated that from January 1 to March 10, 2016 the sorter was utilized less than 33 hours. However, Revenue indicated that this information may not be reliable.

The Revenue Department couldn't provide the Controller's Office with the amount of postage that had been sent at the higher rate due to lack of use of the sorter. This is information that they should collect and monitor to insure proper utilization of the sorters that saves almost 20% of postage costs. If properly managed, using the sorters could result in significant savings in annual postage costs.

Mail Center Security

The Mail Center has minimal to non-existent security procedures to protect the center and the mail it processes. For example:

- There are no written security procedures or protocols.
- Access to the mail center was not properly controlled. Doors are left unlocked, visitors are not logged in and visitors, including children were observed in the work areas.
- The main door has a push button code lock but the date of the last combination change was not available.
- Cleaning staff has unfettered after-hour access and was observed, on occasion, sleeping in the office areas.
- There are no alarm systems installed.
- All work areas are not visible to the supervisor.

Stamped, processed mail and mail center supplies are often left unattended outside the facility in a public area, as pictured below.



Pictured above and on next page are eight carts of processed and metered mail awaiting pickup by the US Postal Service. Note the pedestrian traffic in the area and no mail center personnel in sight.



Pictured above are unattended mail center supplies in a public area.

The United States Postal Inspection Service (USPIS) has produced a publication, PUB 166, Guide to Mail Center Security. The Revenue Department should use this publication as a guide to improve the security posture of the mail center. In addition, USPIS can assist in evaluating security at the center. The Controller's Office can facilitate this evaluation, if desired.

Data Collection from Citizens

In conjunction with the release of our initial findings, The Controller published a hotline phone number and/or email for citizens to report issues they had experienced with delayed, late or non-receipt of mail.

The Controller's Office received a myriad of complaints from citizens concerning mail issues. Interestingly, complaints were received concerning most departments who send time sensitive mail, and the number of complaints tended to coincide with the relative frequency and number a particular department sends. The below chart indicates the percentage of complaints received by department.

Percent of Responses	Department/Issue
31%	Water Revenue Bills
21%	Parking tickets and red light camera notices
21%	Various departments including L&I notices and Office of Administrative Review (Trash, weed, etc.)
14%	Traffic Court and Municipal Court
9%	Real Estate Taxes and other city taxes
4%	Pension Board notices (including tax forms)

We also noted that some departments post-date their mailings in an effort to account for any lag time in the Mail Center. However, we also found some instances where mail was received in the Mail Center days after it was dated.

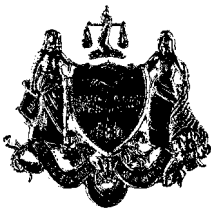
Mail issues received from citizens by The Controller's Office are being addressed and appropriately resolved in coordination with representatives of the concerned departments.

SPECIFIC RECOMMENDATIONS

The Controller's Office recommends that the Revenue Commissioner should specifically:

- Review and institute appropriate recommendations made by the Mail Center contractor as well as this report's findings.
- Develop written policies and procedures for the Mail Center, including internal as well as external (customer) requirements.
- Establish a work flow process with specific timelines.
- Establish a process to track, monitor, and report as mail transits the Mail Center.
- Evaluate staffing needs and fill vacancies to minimize overtime.
- Obtain proper authorization for take-home vehicles, re-evaluate the necessity to use a take home vehicle solely to pick up mail on the way to work that is less than 6 blocks from the work site and properly report vehicle use imputed income.
- Reorganize the Mail Center for better workflow, supervisory oversight, and security.
- Establish adequate and robust supervisory oversight to insure proper utilization of employees and minimization of overtime.
- Fully enforce departmental policies and procedures concerning overtime requests and approvals as well as proper documentation of excused absences.
- Develop reporting mechanisms to monitor mail sorter use to maximize utilization and minimize postage costs.
- Develop appropriate metrics to monitor and compare manpower, overtime, equipment and postage costs.
- Develop appropriate security procedures, protocols and mechanisms.

REVENUE DEPARTMENT RESPONSE



CITY OF PHILADELPHIA

DEPARTMENT OF REVENUE
Municipal Services Building
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102
(215) 686-6400
FAX (215) 686-6537

FRANK BRESLIN, CPA
Revenue Commissioner
Chief Collections Officer

April 22, 2016

The Honorable Alan Butkovitz
City Controller
City of Philadelphia
Municipal Services Building
1401 John F. Kenney Boulevard, Room 1230
Philadelphia, PA 19102

Dear Mr. Butkovitz:

The Department of Revenue would like to thank the Controller's Office for the opportunity to review and comment on the Mail Center Operations Investigation report.

While the Department acknowledges that the Mail Center lacked significant operational oversight and needed process improvements and Mail Center procedures and protocols, many improvements have been implemented over the last couple of months and more will be made during the next few months and into the upcoming fiscal year. Process improvements and changes made within the last three months include:

- Implementation of a mail tracking database to keep track of mail received and processed
- Created a Service Request Form to capture pertinent information from client departments; such as deadlines, volume of work, etc.
- Utilization of an Internal Job Summary Form to track work processed by each operator
- Daily productivity reports are used to prioritize work received and ensure there are no backlogs
- Reduced overtime by 23%
- In-house technician is providing ongoing training on the use of the sorter and other machines
- Hired 4 additional employees
- Established an area for collecting daily spoils, making it easier to contact departments to pick-up spoils
- Ensure that all visitors sign in the Mail Center

- Processed mail is held in a secure location until it is picked-up by the United States Postal Service
- Partnering with both the mail processing and postage vendors to develop and establish guidelines and make further process improvements.

More details of these improvements are provided in the following responses.

Management Oversight

Controller's Investigation Findings:

The Revenue Department provided no written policies or procedures, did not implement recommendations provided by a contractor's assessment of the staffing, tracking and organization of work flow, and there was no visitation of management above the first level during a six -week observation.

Department's Response:

The Revenue Department did provide the Controller's Office with a memorandum addressed to the Mail Center staff that outlined Mail Center rules; however, the Department acknowledges that specific operation policies and procedures need to be documented. An operations handbook/manual documenting Mail Center policies and mail processing guidelines and rules is being developed with the assistance of experts in the field of mail processing in the next few months.

Since the initial Controller's report, the Department has been implementing many of the staffing, tracking, and work flow recommendations made in the contractor's assessment report, as well as from its own internal assessment. More details of these changes are explained in subsequent responses.

Immediately following the Controller's Office visit to the Mail Center, a management team was assembled to provide significant daily oversight, evaluate the center's staffing and equipment productivity, document the current business process and make recommendations for efficiency and accountability. Daily management oversight of the Mail Center continues as process improvements and other changes are implemented.

Accountability of Outgoing Mail

Controller's Investigation Findings:

In the previous investigation/report, many pieces of mail dated days or even weeks prior to being processed were observed in the Mail Center. There was no viable process or procedure to monitor receipt, processing, and mailing of items processed by the Mail Center or for returning spoiled (damaged during processing) mail.

Department's Response:

As of February 2016, productivity reports are provided to senior level management daily. The reports provide a snapshot of mail received, date received, date on notice, volume of mail and the status of the mail. These reports allow management to have further oversight of the workflow, ability to prioritize jobs and ensure that there are no delays or backlogs in processing mail.

In March, the Department implemented a new tracking process which includes a revised control sheet with an accompanying summary job form for each job and a ticket tracking system. Each job has an

associated control sheet that is completed by the requesting department or the clerical support staff member in the Mail Center. The control sheet includes the name of the requesting department/agency, description of the job, number of pieces, date received, date on notice, due date, contact information and any special instructions provided. The data from the control sheet is entered by Mail Center support staff into the new ticket tracking database which tracks all jobs received and processed by the Mail Center. Once the job is assigned, the summary job statement is completed and initialed by each operator as the work moves through each stage of the process: folding, inserting and metering and sorting. Completed jobs require final review and approval by the Mail Center Supervisor and the ticket is closed in the ticketing database.

The next phase (anticipated to begin in the first quarter of FY2017) of the ticketing system will allow all client departments/stakeholders to access the ticketing database and open job requests which will give the Mail Center advance notice of specific jobs, especially those that are large volume or require special services. Client departments will be able to track jobs and receive email notifications when jobs are complete and mailed.

Spoils are currently placed in designated bins for each department. As representatives from each department come to the Mail Center, they are given their spoils. A Mail Center employee calls departments to notify them to pick-up their spoils.

Personnel Management

Controller's Investigation Findings:

The Department has made no effort to fill vacancies in the Mail Center. Management allowed unlimited overtime by Mail Center employees while volume of mail decreased. Department overtime policies are not being adhered to and the justification for overtime was minimal. The Department could not provide evidence that the take home vehicle had been approved by the Managing Director or that all imputed income for take home vehicles had been reported as required by IRS Rule 15B. Observation during a no-notice head count, indicated that over 50% of the workforce was late, but timesheets for the prior three months showed no lateness. The Administrative Officer applied earned leave to a regular work day and then worked additional hours in the same day, resulting in significant overtime. This employee also has no record of requests of prior approval for absences taken during the 7-month period reviewed.

Revenue's Response:

Historically, the Department used general laboring-trades classes such as Semi-Skilled Laborers to fill Mail Center Operator positions. Using non-mail processing classes to fill Mail Center positions resulted in both recruitment and retention problems. As a result, in 2013 the Department worked with the Office of Human Resources to establish classes that would allow the Department to recruit applicants with mail processing experience.

Since the investigation we have hired 1 Operator and 3 temporary Clerical Assistant positions. We recently requested and received approval to fill 6 additional permanent positions (5 Operators and 1 Administrative Support position.) The additional 6 positions will be filled within the next month. Once those additional positions are filled, there will only remain one Mail Center Manager vacancy. The Department is currently working with the Office of Human Resources to make needed revisions to the Mail Center Manager class specification and establish an eligible list for the manager position

Through consistent management oversight and process improvement, overtime in the Mail Center has been reduced by 23% from February 2016 to March 2016. As we hire additional staff and continue to create operational efficiencies, overtime will continue to decrease while productivity increases. We anticipate a significant reduction in overtime before the end of the fiscal year. Our goal is that overtime would only be needed in extraordinary circumstances. Moving forward, all overtime will require the approval of senior management.

The Department is reassessing its current take home vehicle arrangement and is in the process of making plans to have mail picked-up either by a courier service or other means.

Use of leave time is now being closely monitored and require adherence to Department and City-wide policies.

Excessive Costs

Controller's Investigation Findings:

The Department is wasting funds on postage costs by not appropriately processing mail and underutilizing the sorter. A review of sorter information provided by the Revenue Department from January 1 to March 10, 2016, the sorter was utilized less than 33 hours. Sorter information available with the Department was non-existent and only minimal information was retrievable by the Mail Center contractor.

Revenue's Response:

The Department of Revenue provided the Controller's Office with hard copies of reports from the sorter for CY2015 and some reports from the first 3 months in 2016 as requested. Not all hard copies were available. The Mail Center contractor indicated that some reports were not retrievable due to issues with archiving reports. The total number of hours the sorter was in use during the review period is not available due to a gap in available reports. The Department is working with the contractor to resolve archiving issues.

The Department is working closely with the in-house contract technician to optimize the use of the sorter and ensure that all mail eligible for discounts are processed through the sorter. Additionally, the technician continues to train staff how to properly operate sorter and provides daily preventive maintenance on the sorter to ensure it is running efficiently.

Mail Center Security

Controller's Investigation Findings:

The Mail Center has minimal to non-existent security procedures to protect the center and the mail processes including, no written security procedures or protocols, unlocked doors, visitors are not logged in, last combination change for mail door not available, mail and other supplies left unattended outside the facility, no alarm systems and work areas not visible to supervisor.

Revenue's Response:

The Department has started implementing protocols to safeguard the Mail Center. Mail is no longer being left unattended outside the Mail Center, all visitors entering the Mail Center are required to sign

the log and doors are no longer being left unlocked. The Department is working with the facility's building management to address other security issues.

The Mayor's proposed budget includes additional funding to install security cameras and implement other security measures in the Mail Center.

Very truly yours,

A handwritten signature in black ink, appearing to read "Frank Breslin". The signature is fluid and cursive, with a prominent initial "F" and a long, sweeping underline.

Frank Breslin, CPA
Commissioner-Chief Collections Officer

mnm